

## Nuddea Rivers.

Weekly Water Report shewing the least depth of water in the Bhagiruttee, Matabangah, and Jellinghee Rivers for the week ending Friday, the 13th December 1878.

Names of Rivers.	Least depth of water.	REMARKS.
<b>BHAGIRUTTEE.</b>		
	Ft. In.	
Entrance below Joyrampore	...	} Closed.
Thence to Noorpore Junction.	...	
Entrance below Chourasia...	11 0	
Thence to Noorpore Junction, 6 miles.	8 0	
Thence to Jungipore, 9 miles	3 0	Geeriah.
From Jungipore to Berhampore, 47 miles.	3 3	Lalbagh and Pattanparah.
From Berhampore to Cutwa, 50 miles.	3 6	Mazampore.
From Cutwa to Nuddea, 46 miles.	3 0	Dewangunge.
<b>MATABANGAH.</b>		
Entrance	5 0	
Thence to Tatarparah	2 0	Tatarparah.
From Tatarparah to Hat Bolia.	2 0	Dewangunge.
From Hat Bolia to Boalmaree.	3 3	Vhaugbarriah.
From Boalmaree to Alickdeah.	4 0	Shoalmaree.
From Alickdeah to Kissen-gunge.	4 6	Choodangah.
<b>JELLINGHEE AND BYRUB.</b>		
Entrance of Jellinghee from the Ganges.	...	} Closed.
Thence to Junction with the Byrub.	...	
Entrance of Byrub from the Ganges.	6 0	
Thence to Junction with the Jullinghee.	3 0	Peerojipore.
From Junction of Byrub and Jellinghee to Teakatta.	3 0	Junction.
From Teakatta to Nuddea...	5 6	Toongah.

Height of water on gauge at Berhampore, the 16th December 1878, above zero, 3 feet 5½ inches.

T. BEATTY, C.E.,

Offg. Exe. Engr., Nuddea Rivers Division.  
BERHAMPORE, the 16th December 1878.

At the Meteorological Office, No. 22, Chowringhee Road, the following official publications:—

Meteorological Report of 1867	Rs. 0 12 per copy.
Ditto ditto 1868	" 1 8 "
Ditto ditto 1869	" 2 4 "
Ditto ditto 1870	" 2 6 "
Ditto ditto 1871	" 2 8 "
Ditto ditto 1872	" 3 0 "
Ditto ditto 1873	" 3 0 "
Ditto ditto 1874	" 3 0 "
Administration Report of 1870-71	" 0 4 "
Ditto ditto 1871-72	" 0 4 "
Ditto ditto 1872-73	" 0 4 "
Ditto ditto 1873-74	" 0 4 "
Ditto ditto 1874-75	" 0 4 "

A table of the average monthly and annual rainfall at 98 Stations in Northern India ... " 0 4 "

Report of the Midnapore and Burdwan cyclone of the 15th and 16th October 1874 ... " 2 8 "

the above are also to be obtained at the same prices at Messrs. Thacker, Spink & Co., No. 5, Government Place.

JOHN ELIOT, M.A., Meteorological Reporter  
to the Govt. of Bengal.

CALCUTTA, the 26th August 1875.

## List of Books for Sale

AT THE

## LIBRARY OF THE ASIATIC SOCIETY OF BENGAL,

No. 57, PARK STREET, CALCUTTA,

AND OBTAINABLE FROM

THE SOCIETY'S LONDON AGENTS, MESSRS. TRUBNER & CO.

57 AND 59, LUDGATE HILL, LONDON, E. C.

## BIBLIOTHECA INDICA.

## Sanskrit Series.

Rs. A.

Uttara Naishadha, 12 fasci.	7 8
Chaitanya-chandrodaya, Nataka, 3 fasci.	1 14
Srauta sūtra, Asvalayana, 11 fasci.	6 14
— Lātyayana, 9 fasci.	5 10
Sankara Vijaya, 3 fasci.	1 14
Vaisheshika Darsana, 5 fasci.	3 2
Dasa Rūpa, 3 fasci.	1 14
Kaushitaki Brāhmanopanishad, 2 fasci.	1 4
Sāṅkhyasāra, 1 fasci.	0 10
Bṛihat Saṅhitā, 7 fasci.	4 6
Lalitavistara, 6 fasci.	3 12
Taittiriya Brāhmaṇa, 24 fasci.	15 0
Taittiriya Saṅhitā, 29 fasci.	18 2
Taittiriya Aranyaka, 11 fasci.	6 14
Maitri Upanishad, 3 fasci.	1 14
Asvalayana Grihya Sūtra, 4 fasci.	2 8
Mīmāṃsā Darsana, 13 fasci.	8 2
Tāndya Brāhmaṇa, 19 fasci.	11 14
Gopatha Brāhmaṇa, 2 fasci.	1 10
Atharvana Upanishads, 5 fasci.	3 2
Agni Purāṇa, 11 fasci.	6 14
Sāma Veda Saṅhitā, 33 fasci.	20 10
Gopāla Tāpanī, 1 fasci.	0 10
Nṛisīṇha Tāpanī, 3 fasci.	1 14
Chaturvarga Chintāmani, 23 fasci.	14 6
Gobhiliya Grihya Sūtra, 7 fasci.	4 6
Pingala Chhandah Sūtra, 3 fasci.	1 14
Taittiriya Prātisākhya, 3 fasci.	1 14
Prithirāj Rāsu. By Chand Bardai, 2 fasci.	1 4
Rājatarangini	4 0
Mahābhārata. Vols. III and IV	40 0
Purāna Sangraha	1 0
Pāli Grammar, 2 fasci.	1 4
Aitareya Aranyaka of the Rig Veda, 5 fasci.	3 2
Chhāndogya Upanishads, English, 2 fasci.	1 4
Taittiriya, &c., Upanishads, English, 2 fasci.	1 4
Sāṅkhyā Aphorisms, English, 2 fasci.	1 4
Sāhitya Darpaṇa, English, 4 fasci.	2 8
Brahma Sūtra, English	1 0
Kātantra, 4 fasci.	4 0
Kāmandakiya Nitisāra, 4 fasci.	2 8
Bhāmātī, 5 fasci.	3 2
Tabaqat i Nasiri, 8 fasci.	8 0

## Arabic and Persian Series.

Dictionary of Arabic Technical Terms, 20 fasci.	25 0
Risālah-i-Shamsiyah. Appendix to ditto	1 4
Fihrist Tūsi, 4 fasci.	3 0
Nukhbat-ul-Fikr	0 10
Futūh-ul-Shām, Wāqidi, 9 fasci.	5 10
Futūh-ul-Shām, Azadi, 4 fasci.	2 8
Maghāzi of Wāqidi, 5 fasci.	3 2
Isābah, 28 fasci., with Supplement	20 14
Tārīkh-i-Firūz Shāhi, 7 fasci.	4 6
Tārīkh-i-Baihaqi, complete in 9 fasci.	5 10
Muntakhab-ut-Tawārikh. Vols. I, II, and III, complete in 15 fasci.	9 6
Wiso Rāmīn, 5 fasci.	2 3
Iqbāl-nāmah-i-Jahāngiri; complete in 3 fasci.	1 14
'Aiamgirnāmah, 13 fasci., with Index	8 14
Pādshāhnāmah, 19 fasci., with Index	2 11
Muntakhab-ul-Lubāb; by Khāfi Khan, 19 fasci., with Index	12 12
Ain-i-Akbari, Persian text, 4to., 20 fasci.	25 0

	Rs. a.
Kin-i-Akbari; English translation by H. Blochmann, M.A. Vol. I. ...	12 4
Farhang-i-Rashidi, 14 fasci., complete ...	17 8
Nizami's Khiradnamah-i-Iskandari, 2 fasci., complete ...	2 0
Akbarnamah, 12 fasci. ...	15 0
Maasir-i-'Alamgiri. By Muhammad Saqi, complete, 6 fasci., with Index ...	3 12
Haft Asman, history of the Persian Masnawi ...	1 4
Tabaqat-i-Naqiri, English translation by Raverty, 8 fasci. ...	8 0
Tabaqat-i-Naqiri, Persian text, 5 fasci. ...	3 2

## MISCELLANEOUS.

Journal of the Asiatic Society of Bengal, from vols. XII to XVII, 1843-48, vols. XIX to XXI, 1850-52, to subscribers at Re. 1 per number and to non-subscribers at Re. 1-8 per number; vols. XXVI, XXVII, 1857-58, and vols. XXXIII to XLIV, 1864-76, to subscribers at 1-8 per number and to non-subscribers at Rs. 2 per number.	
Asiatic Researches. Vols. VII to XII, and Vols. XVII to XX ...	Each 10 0
Do. do. Index ...	5 0
Catalogue of Mammalia ...	3 0
— of Fossil Vertebrata ...	2 0
— of Sanskrit Manuscripts ...	1 0
— of Arabic and Persian Manuscripts ...	1 0
Tibetan Dictionary ...	10 0
— Grammar ...	8 0
Ross' Annals of Oman ...	2 0
Notices of Sanskrit Manuscripts, 12 fasci. ...	12 0
Blochmann's Persian Prosody ...	5 0
Istilahat-i-Sufiyah. Edited by Dr. A. Sprenger. 8vo. ...	1 0
Jawami' ul-'ilm ir-riyazi, 168 pages, with 17 plates, 4to. ...	2 0
Purana Sangraha. Edited by the Rev. K. M. Banerjee. No. 1 ...	1 0
Corcoran's Chinese Empire; in Urdu. Vols. I and II. ...	Per vol. 20 0
Aborigines of India By B. H. Hodgson ...	3 0
History of the Afghans. Part I. By Dorn ...	5 0
Examination and Analysis of the Mackenzie Manuscripts. By the Rev. W. Taylor ...	2 0
Han Koong Tsew; or, the Sorrows of Han. By J. Francis Davis ...	1 8
'Isayah. A Commentary on the Hidayah. Vols. II, IV ...	16 0
Analysis of the Sher Chin. By Alexander Csoma de Kőrös ...	1 0
Khazanat-ul-'ilm ...	4 0
Sharayat-ul-Islam ...	4 0
Anis-ul-Musharrihin ...	3 0
Catalogue arisonné of the Society's Sanskrit MSS. (Grammar) ...	2 0

## Notes on Forestry.

By C. F. AMERY.

Deputy Conservator, Forests, N. W. Provinces.

THIS little work, published with the approval of the Government of India, treats of the general principles of forest management in all its branches, and is recommended not only to forest officers, but to all who are interested in the progress of forest management in this country.

May be obtained of Messrs. King, King & Co., Bombay, and of Messrs. Wymann & Co., Calcutta. Price, Rs. 3-8, or including postage, Rs. 4. Or of the publishers, Messrs. Trübner & Co., Ludgate Hill, London. Price five shillings.

## Central Provinces' Gazetteer.

Edition of 1870 in one Vol.

A LIMITED number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per vol., exclusive of postage charge. Apply to—

MESSRS. THACKER, VINING, Bombay.  
MESSRS. THACKER, SPINK & Co., Calcutta, or  
SRDPT., CHIEF COMM. 'S OFFICE, Nagpur.

## The Indian Law Reports.

Published under Authority of the Governor-General in Council.

THE Reports appear in monthly parts, published as soon as possible after the first of each month at Calcutta, Madras, Bombay, and Allahabad, and will comprise four series,—one for the Calcutta High Court, a second for the Madras High Court, a third for the Bombay High Court, and a fourth for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court will be reported in the Series for that High Court. Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court will be reported in the Calcutta Series.

The Parts of each Series can be had separately, or all four Parts can be had stitched into one wrapper at the option of subscribers and purchasers. It will be observed from the following statement of the terms of subscription and sale, that a considerable reduction is allowed to persons taking the complete set.

Terms of subscription, payable annually in advance.

	Without postage.	With postage.
For the Calcutta Series...	Rs. 35	Rs. 40
„ Madras Series ...	„ 8	„ 9
„ Bombay Series ...	„ 8	„ 9
„ Allahabad Series ...	„ 8	„ 9
Complete set ...	45	50

The Price of each part purchased separately will vary according to the amount of matter it contains, and will be printed on the wrapper. It will, however, never be below the following:—

	Rs. a.
For a part of the Calcutta Series ...	3 8
„ „ Madras Series ...	1 0
„ „ Bombay Series ...	1 0
„ „ Allahabad Series ...	1 0
Complete set ...	4 0

Persons desiring to subscribe for or purchase the Reports, should apply to—

Messrs. Thacker, Spink and Co., Calcutta;  
„ Thacker, Vining and Co.;  
„ Higginbotham and Co., Madras;  
The Government Central Book Depôt, Bombay.  
The Government Book Depôt, Allahabad.

The following books are for sale at the Office of the Superintendent Government Printing, No. 8, Hastings Street. No orders can be attended to unless accompanied by a remittance. When postage stamps are forwarded, one anna additional should be sent for every rupee's worth of stamps for discount in exchanging them for cash. Service labels are not received.

Books required on the public service are only supplied when authorized by Local Governments and Administrations.

Just Published.

Bengal Barrack Regulations. Price, Rs. 3; packing and postage, 6 annas.

8vo., cloth.

Hand-Book for the Andamans and Nicobar, revised up to 1st April 1877. Price, Re. 1-4, packing and postage, 6 annas; interleaved copies, Re. 1-8; packing and postage, 5 annas.

## The Indian Statute-Book.

REVISED EDITION.

By Authority.

Super-royal 8vo., cloth, lettered.

## A.—GENERAL ACTS.

Vol. I.—The General Acts from 1834 to 1863. Price, Rs. 8; packing and postage, 12 annas.



Vol. II.—The General Acts from 1864 to 1871. Price, Rs. 8; packing and postage, 12 annas.

Vol. III.—The General Acts from 1872 to June 1876. Price, Rs. 8; packing and postage, 12 annas.

#### B.—LOCAL REGULATIONS AND ACTS.

Vol. IV.—The Madras Code. Price Rs. 8; packing and postage, 8 annas.

Vol. V.—The Oudh Code. Price Rs. 4-8; packing and postage, 6 annas.

Vol. VI.—The North-Western Provinces Code. Price, Rs. 8; packing and postage, 8 annas.

Vol. VII.—The British Burma Code. Price, Rs. 8; packing and postage, 6 annas.

Vol. VIII.—The Punjab Code. Price, Rs. 4-8; packing and postage, 8 annas.

Vol. IX.—The Lower Provinces Code, Vol. I. Price, Rs. 8; packing and postage, 8 annas.

*In the Press.*

Vol. X.—The Lower Provinces Code, Vol. II. Price, Rs. 8; packing and postage, 8 annas.

List of Officers appointed by the Government of India in the Financial Department, and of the Office Establishment of the Financial Secretary to the Government of India, with appendix, published monthly. Price of each number 8 annas; packing and postage 2 annas.

Bengal Civil Service Gradation List, with appointments, &c., published every quarter. Price per quarter, Re. 1; packing and postage, 2 annas.

CORRECTED UP TO 1ST DECEMBER 1876.

Third authorised edition; royal 8vo., limp covers, with (for the first time) copious indices.

The Civil Pension Code. Price, Re. 1-12; packing and postage, 3 annas.

The Civil Leave Code. Price, Re. 1-8; packing and postage, 3 annas.

The Acting Allowance Code. Price As. 12; packing and postage, 2 annas.; or

The Three Codes in one volume. Price, Rs. 3-8; packing and postage, 6 annas.

Printed slips containing alterations and additions will be available to the public monthly, at Rs. 2 per annum, including postage.

Pay, Pension, and Promotion Code for the Military Services in India, corrected up to 1st May 1876.

Vol. I.—British Troops. Price Rs. 4; packing and postage, 12 annas; interleaved copies, Rs. 5; packing and postage, 12 annas.

Vol. II.—Native Troops. Price Rs. 2; packing and postage, 6 annas; interleaved copies, Rs. 2-8; packing and postage, 6 annas.

Revised (Indian) Army Regulations, Regulations and Orders for the Army of the Bengal Presidency, corrected to 31st December 1872. Published by authority. Royal 8vo., cloth boards. Price, Rs. 4; packing and postage, 8 annas; interleaved copy, Rs. 5; packing and postage, 12 annas.

The Indian Appendix to the British Musketry Regulations, 1876. Price, Re. 1; packing and postage, 4 annas; interleaved copies, Re. 1-4; packing and postage, 2 annas.

*Royal 8vo., cloth; second edition.*

Transport Regulations, Part II.—Transport of Troops by Railway. Price Re. 1-8; packing and postage, 6 annas.

Regulations for the Volunteer Forces in India, 1875. Price Re. 1; packing and postage, 4 annas.

List of Hospital Assistants serving in the Bengal Presidency, corrected up to 1st January 1877. Price, 8 annas.

The older Statutes in force in India, edited, with Notes and an Index, by Whitley Stokes, Esq. Price, Rs. 5; packing and postage, 2 annas.

The Acts of the Government of India from 1854 to date, with Indexes and Lists of Titles, each separately available.

#### Aitchison's Treaties.

*Super-royal 8vo., cloth, lettered.*

A Collection of Treaties, Engagements, and Sunnuds relating to India and neighbouring countries. Compiled by C. U. Aitchison, B. C. S., Under-Secretary to the Government of India in the Foreign Department. Revised and continued up to 1876 by Lieutenant A. C. Talbot, B. S. C., Attaché in the Foreign Department. Super-royal 8vo., cloth. Price per Volume Rs. 6 to the general public, and Rs. 4-8 to Government Officers who require the book for their examination. Packing and postage, Vols. I, V, and VII, 8 annas each; Vols. II, III, IV, and VI, 10 annas each.

Vol. I.—Containing the Treaties, &c., relating to Bengal, Assam, Burmah, and the Eastern Archipelago.

Vol. II.—Containing the Treaties, &c., relating to the N.-W. Provinces, Oudh, Nipal, Bundelcund and Baghelcund.

Vol. III.—Containing the Treaties, &c., relating to the States in Rajpootana, Central India, and the Mediatized Chiefs in Central India and Malwa.

Vol. IV.—Containing the Treaties, &c., relating to the States within the Bombay Presidency.

Vol. V.—Containing the Treaties, &c., relating to the Peishwa, Nagpore and the Central Provinces, Hyderabad, Mysore, Coorg, the States under the Madras Presidency and Ceylon.

Vol. VI.—Containing the Treaties, &c., relating to the Punjab, Sind and Beloochistan, and Central Asia.

Vol. VII.—Containing the Treaties, &c., relating to Turkish Arabia, the Persian Gulf, Arabia, and Africa.

A Collection of Statutes relating to India, passed between the years 1855 and 1870, both inclusive, being a Supplement to the Law relating to India and the East India Company, fifth edition, edited, with an Index to the Statutes relating to India not expressly repealed in August 1867, by Whitley Stokes, Esq. Price, Rs. 10; packing and postage 8 annas.

*Royal 8vo., stitched.*

Unrepealed Circular Orders of the High Court of Judicature at Fort William in Bengal, from 1st July 1862 to 30th June 1876:—  
Civil—Price, Rs. 2-8; packing and postage 6 annas.  
Criminal—Price, Re. 1-4; packing and postage, 3 annas.

Rules for Admission of Vakeels in the High Court. Price 4 annas; by post, 5 annas.

Rules for the Qualification, Admission, and Enrolment of Pleaders and Mooktears in Mofussil Courts with subsequent amendments. Price 4 annas; by post 5 annas.

A Manual of Cinchona Cultivation in India. By Geo. King, M.B., F.L.S., Superintendent of the Royal Botanical Garden, Calcutta, and of Cinchona Cultivation in Bengal. Price Rs. 2; packing and postage 4 annas.

Note on Lac, by J. E. O'Connor. Third and enlarged edition. Price, Re. 1; packing and postage, 2 annas.

Approaches to Point de Galle Harbour, Ceylon. By T. H. Twynam and Commander A. D. Taylor, 1877. *Price, Re. 1.*

Coromandel Coast, Sheet No. 2 from Latitude 15° to 16° 30' N. *Price, Re. 1.*

Sheet No. 3, from Latitude 13° to 15° N. *Price, Re. 1.*

Sheet No. 4, Lieutenant M. A. Sweny, I.N., 1859-60. *Price, Re. 1.*

Madras Roadstead. Surveyed by Navigating Lieutenant F. W. Jarrad, R.N., 1876. *Price, Re. 1.*

Orissa Coast, Narsapoor Point to Palmyras Point, adapted to the latest determinations of the G. T. S., and observations by Commander A. D. Taylor. Compiled by R. C. Carrington, 1877. *Price, Re. 1.*

Coconada to Basin River. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. *Price, Re. 1.*

Coringa or Coconada Bay, showing the Northern Godavery Mouths. By Navigating Lieutenant Hammond, R.N., 1875. *Price, Re. 1-8.*

False Point Anchorage. By Navigating Lieutenant Hammond, R.N., 1876. *Price, Re. 1.*

Hooghly River.—Luff Point to Anchoring Creek, showing the James and Mary Shoals, and entrance to the Roodnarain River, by Navigating Lieutenant Coghlan, R.N. 1875. *Price, Re. 1-8.*

False Point to Mutlah River, showing the approaches to Sandheads. From the latest Government Surveys. Compiled by R. C. Carrington, 1877. *Price, Re. 1.*

Bassein River to Pulo Penang, including the Andaman and Nicobar Islands. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. *Price, Re. 1.*

Chittagong or Kurnafuli River. Surveyed by Lieutenant G. C. Hammond, R.N., 1876. *Price, Re. 1.*

Corenge Island to White Point, including the Gulf of Martaban. Compiled from the latest Government Surveys, corrected to 1878. *Price, Re. 1.*

Rangoon River Approaches. Surveyed by Lieutenant F. W. Jarrad, R.N., 1876. *Price, Re. 1-12.*

Entrance to Salween (Maulmain) River. Surveyed by Lieutenant F. W. Jarrad, R.N., 1877. *Price, Re. 1.*

Coast of Tenasserim.—Tavoy River, from a sketch by Lieutenant R. Moresby, with corrections and additions, by Commander A. D. Taylor, 1876. *Price, Re. 1.*

#### SIAM, MALAY PENINSULA, WEST COAST.

Hayes Island to the Pilgrims. Surveyed by Commander A. deRichelieu, Siamese Royal Navy, 1877. *Price, Re. 1.*

Kopah Inlet, from a sketch by Commander A. D. Taylor, 1876. *Price, Re. 1.*

Salang Island (Junkseylon), Commander A. deRichelieu, H. M. Siamese Navy, 1876. *Price, Re. 1.*

Junkseylon, East Coast.—Puket or Tonkah Harbour, by Commander A. deRichelieu, H. M. Siamese Navy, 1876. *Price, Re. 1.*

#### GULF OF SIAM.

Patani Bay. Surveyed by Captain A. J. Loftus, Siamese Navy, 1872. *Price, Annas 8.—(Shortly.)*

Singora Roadstead and Inner Harbour. Surveyed by Captain A. J. Loftus, Siamese Navy, 1872. *Price Re. 1.—(Shortly.)*

NOTE.—Hooghly River Charts are procurable only at the Port Office.

#### SAILING DIRECTIONS, &c.

The Sailing Directory, Part I, India, and South America, with Charts, by Commander A. D. Taylor, F.R.G.S. Super Royal 8vo., cloth, lettered. *Price, Rs. 16; packing and postage, Re. 1-12.*

Return of Wrecks and Casualties in Indian Waters for the year 1877, together with a Chart showing the positions in which they occurred. Prepared by R. C. Carrington, F.R.A.S., F.R.S.L., Registrar of Wrecks. *Price, Rs. 2.*

List of Light-houses and Light-vessels in British India (Suez to Singapore), corrected from Official information. By R. C. Carrington, F.R.A.S., 1878. *Price, Re. 1.*

Spheroidal Tables, for every ten minutes quadrant, showing the length in feet of a degree, minute, and second of latitude and longitude; the corresponding number of statute miles in each degree of latitude; the number of minutes of latitude, or nautic miles, contained in a degree of longitude, under each parallel of latitude; and the length, in cables, of a minute of longitude, corresponding to each nautic mile. Compression  $\frac{1}{10}$ . By R. C. Carrington, F.R.A.S., 1877. *Price, Re. 1.*

#### Hydrographic Notices.

Rangoon River. By Navigating Lieutenant F. W. Jarrad, R.N., 1876. *Price, Annas 4.*

Mergui Archipelago. By Commander A. D. Taylor, I.N., 1876. *Price, Annas 4.*

Junkseylon and adjacent Islands. By Commanders A. deRichelieu and A. D. Taylor, I.N., 1876. *Price, Annas 4.*

False Point Harbour. By Navigating Lieutenant G. C. Hammond, R.N., 1876. *Price, Annas 4.*

Kyook Phyou Harbour. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1877. *Price, Annas 4.*

Salween (Maulmain) River. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1877. *Price, Annas 4.*

Approaches to Point de Galle Harbour. By Commander A. D. Taylor, I.N., 1877. *Price, Annas 4.*

Mergui Archipelago. By Commander A. D. Taylor, I.N., 1878. *Price, annas 4.*

Indus Banks and Kurrachee. By Lieutenant A. W. Stiffe, I. N., and the Master Attendant of Kurrachee, 1877. *Price, annas 4.*

#### Notices to Mariners.

The following Notices to Mariners were issued during the year 1877. *Price, Anna 1 each.*

- No. 1. Alteration in Manora Point Light, Karachi.
- " 2. Dangers at Goa and Marmagao Roadsteads.
- " 3. Existence of rocky patches, Beypore.
- " 4. Out of print.
- " 5. Out of print.
- " 6. Out of print.
- " 7. Light at Port Berberah, Gulf of Aden.
- " 8. Rock off Hingie Island, Bassein River.
- " 9. Rock off Pegu Coast.
- " 10. Out of print.
- " 11. Out of print.
- " 12. Out of print.
- " 13. Position of Releigh Rock, and additional beacons, Bombay.
- " 14. Buoy marking Gindurah Rock, Galle.
- " 15. Alteration in Manora Point Light Karachi; and discovery of a bank near Towak Island, Red Sea.
- " 16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.
- " 17. Out of print.
- " 18. Out of print.
- " 19. Correct position of Santipilly Light-house.
- " 20. Anchorage Buoys in Madras Roadstead.
- " 21. Light-vessel near Krishna Shoal, Burma.
- " 22. Additional information, Krishna Shoal light-vessel and light at Pooree.
- " 23. Alteration of position of Chittagong Lights.
- " 24. Night signals shown by British Pilot-vessels in the English channel.



*Revised edition.*

**Vanilla: its cultivation in India;** by J. K. O'Connor. Price, 8 annas; postage, 1 anna.

**The Thanatophidia of India,** being a Description of the Venomous Snakes of the Indian Peninsula, with an Account of the Influence of their Poison on Life, and a Series of Experiments. By J. Fayer, M.D., C.S.I., F.R.S.E., Honorary Physician to the Queen, &c. Price, Rs. 80 per copy; packing and postage, *Rd.* 1-4.

*Demy. 4to, cloth, lettered, illustrated with numerous photographs.*

**Report of a mission to Yarkund in 1873,** by Sir T. D. Forsyth, K.C.S.I., C.B.—Price Rs. 25; packing and postage *Re.* 1.

*Royal 8vo., illustrated with numerous Maps, cloth, lettered.*

**A Record of the Expeditions undertaken** against the North-West Frontier Tribes: compiled from the Military and Political Despatches, Lieutenant-Colonel McGregor's Gazetteer, and other official sources, by Lieutenant-Colonel W. H. Paget, Commandant, 5th Punjab Cavalry. Price, Rs. 5; packing and postage, 10 annas.

**Annual Statements of the Trade and Navigation of British India with Foreign Countries and the Coasting Trade between the several Presidencies, together with Miscellaneous Statistics, &c.**

No. 10, for 1875-76—

Vol. I ... Rs. 5; by post, Rs. 6.  
" II ... " 5; " " 6.

No. 11, for 1876-77—

Vol. I, with Review of Trade ... Rs. 5.

**The Hymns of the Rig-Veda, in the Samhita and Pada Text,** by Professor F. Max Müller, M.A., in two Volumes. Price Rs. 24; packing and postage, *Re.* 1.

**The Code of Civil Procedure.**—Price Rs. 4-15-9; packing and postage, 6 annas 3 pie.

*Just published—Cloth, Demy 4to.*

**A Grammar of the Rong (Lepcha) language,** by Colonel G. B. Mainwaring, B. S. C. Price, Rs. 5; packing and postage, 6 annas.

**P. W. D. Classified List and Distribution** Return of Establishment, corrected to 1st April 1878. Price Rs. 2; packing and postage, 4 annas.

*8vo., cloth, lettered.*

**Bengal Medical Regulations, Part I.—For British Troops.** Price, Rs. 5; packing and postage, 6 annas.

**Non-Official Supplement to above.** Price, Rs. 3; packing and postage, 4 annas.

**Additions to the Non-Official Supplement to Bengal Medical Regulations. Part I.**—Price 12 annas; packing and postage 2 annas.

#### Army List New Number.

**The Official Quarterly Army List of H. M.'s Forces in Bengal** to which is appended the Civil Service Gradation List, corrected up to 1st October 1878. Price, Rs. 4; packing and postage 6 annas.

**Fasciculus of Forms referred to in Part I of the Bengal Medical Regulations.** Price Rs. 9; packing and postage, *Re.* 1-6.

*Super-royal 8vo., cloth, lettered.*

**A sketch of the Túrki language as spoken in Eastern Turkistan (Kashghar and Yarkand), together with a collection of Extracts,** by R. B. Shaw, F.R.G.S. Price, Rs. 5; packing and postage, 6 annas.

**Report on the Administration of the Baroda State for 1875-76.** Price, Rs. 1; packing and postage, 3 annas.

**Memorandum of Practice in the trial of Civil Suits.** Issued by the High Court of Judicature at Fort William in Bengal, 1876. Price, 4 annas; postage, 1 anna.

**Ditto ditto in Urdu.** Price as above.

**Report on the Administration of the Khasi and Jaintia Hills, for 1876-77.** Price 8 annas; packing and postage, 2 annas.

**General Administration Report of the Garo Hills District, for 1875-76.** Price 8 annas; packing and postage, 2 annas.

**Annual Administration Report of the Naga Hills Political Agency, for 1875-76.** Price 8 annas; packing and postage, 2 annas.

**Selections from the Records of the Government of India, Foreign Department, No. 126.**—Annual Administration Report of the Mumpore Agency, for the year ending 30th June 1874-75. Price, 4 annas; packing and postage, 2 annas.

#### Catalogue of Charts, &c.

ISSUED AT THE MARINE SURVEY DEPARTMENT, CALCUTTA, BY ORDER OF THE GOVERNMENT OF INDIA

And sold at the Office of Superintendent of Government Printing, 8, Hastings Street.

#### INDIAN OCEAN.

**Indian Ocean, Curves of equal magnetic variation for 1877.** By R. C. Carrington. Price, Annas 8.

#### INDIA, WEST COAST.

**Kurrachee to Vingorla.** Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, *Re.* 1.

**Vingorla to Cape Comorin.** Compiled from the latest Government Surveys. By R. C. Carrington, 1876. Price, *Re.* 1.

**Bombay Harbour, showing the outer fishing-stakes,** by Commander A. D. Taylor, May 1877. Price, Annas 8.

**Sketch of the Entrance to Rajpuri River.** By Navigating Lieutenant W. P. Haynes, R.N., 1876. Price, Annas 8.

**Goa and Marmagao Roadsteads.** By Commander A. D. Taylor, 1877. Price, Annas 12.

**Narakel Anchorage.** Compiled from the latest Government Surveys, 1878. Price, Annas 8.

**Quilon Roads.** Lieutenant Taylor, R.N., 1858. Price, Annas 8.

**Lakadivh Group—Cherbaniani Reef.** Chitlac and Kiltan Islands. Lieutenants Selby and Taylor, R.N., 1848. Price, Annas 12.

**Byramgore Reef or Chereapani, and Angria Bank.** Lieutenants Selby and Taylor, R.N., 1848. Price, Annas 8.

**Kolachel Roadstead, with plan of Enciam Rocks.** Surveyed by M. Chapman, R.N., 1876. Price, *Re.* 1-8.

#### INDIA EAST COAST, BAY OF BENGAL, CEYLON, &c.

**Cape Comorin to Coconada, including the Island of Ceylon.** Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, *Re.* 1.

**Approaches to Jafnapatam.** Compiled from the latest Government Surveys, 1878. Price, *Re.* 1.

**Paumben Pass and its approaches.**—Surveyed by M. Chapman, R.N., 1878. Price, *Re.* 1.—(Shortly).

**Colombo Harbour and its approaches.** Compiled from the latest Government Surveys, 1878. Price, Annas 8.—(Shortly).

### Notices to Mariners issued during the year 1878. *Price, Anna 1 each.*

- No. 1. Position of Middle Ground, Bombay.
- " 2. Error in position of Krishna Shoal Light Vessel.
- " 3. New lights in Sunda Strait, &c.
- " 4. Corrected position of Krishna Shoal Light Vessel.
- " 5. Alteration of colour of Chittagong beacons, and intended alteration in Dolphin Rock light, Bombay.
- " 6. Alteration of Malwan Light.
- " 7. Kintoan Light Vessel, Yang-tse Kiang.
- " 8. Burgess Rock off Hinghie island. Bassein River, Burma.
- " 9. Fairway Buoy at False Point, Orissa.
- " 10. Intended Light and Fog Signal on Little Bassas Rock, Ceylon.  
Intended alteration in Great Bassas Rocks Fog Signal.
- " 11. Corrected position of Zebayir Islands, Jebel Zukur, and the Hanish Islands, Red Sea.
- " 12. Fog signals and distinguishing marks for Light Vessels, River Hooghly.
- " 13. Exhibition of light on Little Bassas Rocks, Ceylon.
- " 14. Beacon on Choul Kádu Rock, Bombay.
- " 15. Shoal near Tumb Island (Jazirat Tamb), Persian Gulf.
- " 16. Light at Batticaloa, Ceylon.
- " 17. Upper Gasper Light Vessel, Entrance to River Hooghly.
- " 18. Read Lights on North Groin of Harbour Works, Madras.
- " 19. Reported shoal, N. N.E. of Bahrain, Persian Gulf.
- " 20. Alteration of colour of Light at Klang strait, strait of Malacca—Salangore—Malay Coast.
- " 21. Additional information concerning the reported shoal, N. N. E. of Bahrain.
- " 22. Deposit of stone, Eastward of Harbour Works, Madras.
- " 23. Reported shoal, North-West of Cheduba Island.
- " 24. Exhibition of Blue Lights and Maroons at Krishna Shoal Light-Vessel.

\*The above rates are exclusive of mounting, packing, and postage.

### New Criminal Procedure Code.

OFFICERS under the Bengal Government, who wish to have copies of the New Criminal Procedure Code on sale, are requested to apply to the Superintendent of Government Printing, Calcutta.

### Publications for Sale at the Bengal Secretariat Press.

*Just published.*

- List of the Trees, Shrubs, and large Climbers found in the Darjeeling District, Bengal. By J. S. GAMBLE, M.A., Assistant Conservator of Forests, Bengal. *Price Rs. 1-8; postage 1 anna.*
- Rules for the Guidance of Officers engaged in the Administration of the Excise Department in the Lower Provinces of Bengal. Published by authority of the Board of Revenue, Lower Provinces. Interleaved. *Price Rs. 1-8; postage 2 annas.*
- Report on the Cultivation of, and Trade in, Ganja in Bengal. By HEM CHUNDER KERR, Deputy Collector on special duty. *Price Rs. 1-8; postage 2 annas.*
- Report on the Cultivation of, and Trade in, Jute in Bengal, and on Indian Fibres available for the Manufacture of Paper; with Map. By HEM CHUNDER KERR, Deputy Magistrate, on special duty. *Price Rs. 8; postage 7 annas.*
- Rules for the Examination of, and grant of Certificates of Competency to, Masters, Mates, and Engineers. *Price, Re. 1; postage 1 anna.*
- Report on the Internal Trade of Bengal for the year 1877-78. Published by the Government of Bengal. *Price Rs. 3-8; postage 4 annas.*
- Report on the Internal Trade of Bengal for the year 1876-77. Published by the Government of Bengal. *Price, Report with Map complete, Rs. 6; Report separately, Rs. 5; Map separately Rs. 2. Colored Map Rs. 2-8.*
- Report of the Vizagapatam and Backergunge Cyclones of October 1876. By J. ELIOT, Esq., M.A., Meteorological Reporter to the Government of Bengal. *Price Rs. 3; postage, 4 annas.*

### A Statistical Account of Bengal. By

W. W. HUNTER, B.A., LL.D., Director-General of Statistics to the Government of India.

- Vol. I. 24-Pergunnahs and Sundarbans.  
Vol. II. Nadiya and Jessore.  
Vol. III. Midnapur, Hughli, and Howrah.  
Vol. IV. Bardwan, Bankura, and Birbhum.  
Vol. V. Daeca, Bakarganj, Faridpur, and Maiminsing.  
*Price, per volume, Rs. 4; postage, 5 annas.*

The Bengal Embankment Manual: containing an account of the action of the Government in dealing with Embankments and Water-courses since the Permanent Settlement; a discussion of the principles of the Act of 1873; a reprint of the Act itself, with notes and appendices describing the present condition of Embankments under State control in Bengal, and the chief controversies concerning them. By HENRY LELAND HARRISON, B.A., c.s., late Mathematical Junior Student of Christ Church, Oxford. *Price, Rs. 2; with map, Rs. 3-4.*

The Bengal Administration Report for 1876-77. *Price Rs. 4-8; postage 6 annas.*

The Bengal Administration Report for 1875-76. *Price Rs. 4-8; postage 7 annas.*

The Bengal Administration Report for 1874-75. *Price Rs. 4-8; postage 7 annas.*

Map of Bengal, 1874-75; *price, if taken with the Report, Re. 1; separately, price Rs. 2; postage 2 annas.*

The Bengal Administration Report for 1873-74. *Price, Rs. 4; postage 5 annas.*

The Bengal Administration Report for 1872-73. *Price, Rs. 7-8; postage 10 annas.*

Map of Bengal, 1873; *price, if taken with the Report, Re. 1; separately, price, Rs. 2; postage 2 annas.*

Report on the Census of Bengal, 1872. By H. BEVERLEY, Esq., c.s., Registrar-General of Bengal. *Price Rs. 10; postage 9 annas.*

Act VII (B.C.) of 1873 (Labor Districts Emigration), the Government Resolution thereon, and the Rules and Forms under the Act, bound up together in pamphlet form in Bengali. *Price 8 annas per copy, or, including postage, 10 annas.*

Rules for the Sale of Waste Lands. *Price 4 annas, or, including postage, 5 annas.*

Papers Regarding the Tea Industry in Bengal. *Price, Rs. 3; postage, 3 annas.*

A Report on the District of Jessore: its Antiquities, its History, and its Commerce. (Second Edition, Revised and Corrected). By J. WESTLAND, Esq., c.s., late Magistrate and Collector of Jessore. *Price Rs. 3; postage 3 annas.*

Further Notes on the Rungpore Records. Vol. II. By E. G. GLAZIER, Esq., c.s., Officiating Magistrate and Collector, Rungpore. *Price Re. 1; postage 2 annas.*

Selection of Papers regarding the Hill Tracts between Assam and Burmah, and on the Upper Brahmapooter. *Price Rs. 5; postage 4 annas.*

Selections from Divisional and District Annual Administration Reports, 1872-73, with the Government Resolutions on them. *Price Rs. 5; postage 6 annas.*

Selections from the Supplement to the Calcutta Gazette, 1871 to 1874. *Price Rs. 2-8; postage 3 annas.*

Report on the Effects of Artificial Respiration, Intravenous Injection of Ammonia, and Administration of various Drugs, &c., in India and Australian Snake-poisoning; and the Physiological, Chemical, and Microscopical Nature of Snake-poisons. By the Commission appointed to investigate the subject. *Price Rs. 3; postage 4 annas.*

The Quarterly Civil List for Bengal, corrected up to the 1st October 1878. *Price Rs. 3; postage 4 annas.*

Rules for the Guidance of Officers in the Opium Department. Published by authority of the Board of Revenue, Lower Provinces. *Price Rs. 3; postage 2 annas.*



## Progressive Colloquial Exercises in the

Mishai Dialect of the Dso or Kuki Language.  
 With Vocabularies and Popular Tales (notated). By  
 Captain THOMAS HERBERT LEWIS, B.S.C., Deputy  
 Commissioner, Chittagong Hills. Price Rs. 6.  
*postage 3 annas.*

Report on the Food-grain Supply and

Statistical Review of the Relief Operations in the distressed districts of Behar and Bengal during the Famine of 1873-74. By A. P. MACDONNELL, of the Bengal Civil Service. Price Rs. 3-8; postage 6 as.

Descriptive Ethnology of Bengal. By

EDWARD TUTE DALTON, C.S.I., Colonel, Bengal Staff Corps; Commissioner of Chutia Nagpur; Member of the Asiatic Society of Bengal, &c. *Illustrated by Lithograph Portraits copied from Photographs.* Printed for the Government of Bengal, under the direction of the Council of the Asiatic Society of Bengal.

Price—bound copies	...	Rs.	45	0	0
"    unbound copies	...	"	35	0	0

... bound copies	...	105.	45	0	0
... unbound copies	...	"	35	0	0

Notes on the History of Midnapore, as

contained in records extant in the Collector's Office.  
By J. C. PRICE, Officiating Settlement Officer of  
Mysnagore. Vol. I. Price, Rs. 3; postage 3 annas.

The Winds of Northern India. By H. F.

BLANFORD, Esq., Meteorological Reporter to Government. *Price Re. 1 per copy; postage 2 annas.*

The Statistical Reporter, edited by H. J.

S. CORROON, Junior Secretary to the Government of Bengal.

Vol. I, bound in full cloth, lettered, Rs. 10

Vol. II.	ditto	" 10
----------	-------	------

Vol. III.	ditto	6
...	...	...

Single copies of monthly Nos. " 2

Annual Statement of the Sea-borne Trade  
and Navigation of the Bengal Presidency and of

and Navigation of the Bengal Presidency, and of its Chief Port and each of the subordinate Ports, with Foreign Countries for the official year 1875-76. Vol. I. *Price Rs. 12; postage 10 annas.*

The Books named below having been de-

declared a part of the obligatory equipment of emigrant vessels, are now obtainable at the Bengal Secretariat Press at the price noted opposite each :—

West India Pilot. Vol. II ... 6 0 0

The following books, being surplus volumes of the Bengal Secretariat Library, are offered for sale at the prices shown against each. (*Packing and postage extra.*)

Official Correspondence on the System of Revenue Survey and Assessment in the Bombay Presidency. Revised edition ...	Rs. 4
Adam's Report on Vernacular Education in Bengal and Behar, submitted to Government in 1835, 1836, and 1838; with a brief view of its past and present condition. By the Rev. J. Long ...	0 4
Meteorological Abstract of Bengal for 1870 ...	1 0
Reports on the Accounts of the Moorshedabad Nizamat Stipend Fund, from 1816-17 to 1867-68 ...	0 6
Instructions for the guidance of Surgeon Superintendents of the Government emigrant ships regarding contagious fever, and the precautions to be adopted to prevent its spread. By J. M. Cunningham, M.D. ...	0 4
Facts for Factories. Being letters on practical subjects suggested by experiences in Bombay ...	0 4
List of the Officers in the Survey and Forest Departments, and in Port Blair, on 1st October 1872 ...	0 8
Annual Report of the Sanitary Commissioner for Bengal, 1868	1 0
Statistics of the Area, Revenue, and Population of the Districts in the Lower Provinces of Bengal, 1867 ...	0 4
General Report on the Administration of the several Presidencies and Provinces of British India, during 1855-56. Part II (damaged) ...	0 8
Report of the Indigo Commission, appointed under Act XI of 1860, with the Minutes of Evidence, &c. ...	2 0
Memorandum on the Land-Measures of the Madras Presidency ...	0 4
Report on Popular Education in the Punjab, for 1872-73 ...	0 8
Odham's Locality of the Khasi Hills ...	0 12
Hints to Amcens on Khassia Surveys in Bengal ...	0 4
The Crops of 1855-56 in comparison with those of 1878-74	0 6
Instructions to Registrar of Shipping ...	0 4
Memorandum on the Khassia Survey of Bengal ...	0 8
Madras Land Revenue Reports, of Enaley 1856, 1858-57 ...	0 8
Report on Pilgrimage to Juggernath in 1868 ...	0 8
Hill Tracts of Chittagour and the Dwellers therein, with Comparative Vocabularies of the Hill Dialects. By Captain T. H. Lewin ...	0 4
Report on the Experimental Culture of the Opium Poppy, &c. Season ending 15th April 1874 ...	0 8
Note on Criminal Statistics in the Lower Provinces of Bengal	0 4
Notes relating to Immigration from the Port of Calcutta	0 4

## Report on the Statistics of Prisons of the Lower Danube. 1824. 1825. 1826. 1827. 1828. 1829. 1830. 1831. 1832. 1833. 1834. 1835. 1836. 1837. 1838. 1839. 1840. 1841. 1842. 1843. 1844. 1845. 1846. 1847. 1848. 1849. 1850. 1851. 1852. 1853. 1854. 1855. 1856. 1857. 1858. 1859. 1860. 1861. 1862. 1863. 1864. 1865. 1866. 1867. 1868. 1869. 1870. 1871. 1872. 1873. 1874. 1875. 1876. 1877. 1878. 1879. 1880. 1881. 1882. 1883. 1884. 1885. 1886. 1887. 1888. 1889. 1890. 1891. 1892. 1893. 1894. 1895. 1896. 1897. 1898. 1899. 1900. 1901. 1902. 1903. 1904. 1905. 1906. 1907. 1908. 1909. 1910. 1911. 1912. 1913. 1914. 1915. 1916. 1917. 1918. 1919. 1920. 1921. 1922. 1923. 1924. 1925. 1926. 1927. 1928. 1929. 1930. 1931. 1932. 1933. 1934. 1935. 1936. 1937. 1938. 1939. 1940. 1941. 1942. 1943. 1944. 1945. 1946. 1947. 1948. 1949. 1950. 1951. 1952. 1953. 1954. 1955. 1956. 1957. 1958. 1959. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1967. 1968. 1969. 1970. 1971. 1972. 1973. 1974. 1975. 1976. 1977. 1978. 1979. 1980. 1981. 1982. 1983. 1984. 1985. 1986. 1987. 1988. 1989. 1990. 1991. 1992. 1993. 1994. 1995. 1996. 1997. 1998. 1999. 2000. 2001. 2002. 2003. 2004. 2005. 2006. 2007. 2008. 2009. 2010. 2011. 2012. 2013. 2014. 2015. 2016. 2017. 2018. 2019. 2020. 2021. 2022. 2023. 2024. 2025. 2026. 2027. 2028. 2029. 2030. 2031. 2032. 2033. 2034. 2035. 2036. 2037. 2038. 2039. 2040. 2041. 2042. 2043. 2044. 2045. 2046. 2047. 2048. 2049. 2050. 2051. 2052. 2053. 2054. 2055. 2056. 2057. 2058. 2059. 2060. 2061. 2062. 2063. 2064. 2065. 2066. 2067. 2068. 2069. 2070. 2071. 2072. 2073. 2074. 2075. 2076. 2077. 2078. 2079. 2080. 2081. 2082. 2083. 2084. 2085. 2086. 2087. 2088. 2089. 2090. 2091. 2092. 2093. 2094. 2095. 2096. 2097. 2098. 2099. 2100. 2101. 2102. 2103. 2104. 2105. 2106. 2107. 2108. 2109. 2110. 2111. 2112. 2113. 2114. 2115. 2116. 2117. 2118. 2119. 2120. 2121. 2122. 2123. 2124. 2125. 2126. 2127. 2128. 2129. 2130. 2131. 2132. 2133. 2134. 2135. 2136. 2137. 2138. 2139. 2140. 2141. 2142. 2143. 2144. 2145. 2146. 2147. 2148. 2149. 2150. 2151. 2152. 2153. 2154. 2155. 2156. 2157. 2158. 2159. 2160. 2161. 2162. 2163. 2164. 2165. 2166. 2167. 2168. 2169. 2170. 2171. 2172. 2173. 2174. 2175. 2176. 2177. 2178. 2179. 2180. 2181. 2182. 2183. 2184. 2185. 2186. 2187. 2188. 2189. 2190. 2191. 2192. 2193. 2194. 2195. 2196. 2197. 2198. 2199. 2200. 2201. 2202. 2203. 2204. 2205. 2206. 2207. 2208. 2209. 2210. 2211. 2212. 2213. 2214. 2215. 2216. 2217. 2218. 2219. 2220. 2221. 2222. 2223. 2224. 2225. 2226. 2227. 2228. 2229. 2230. 2231. 2232. 2233. 2234. 2235. 2236. 2237. 2238. 2239. 2240. 2241. 2242. 2243. 2244. 2245. 2246. 2247. 2248. 2249. 2250. 2251. 2252. 2253. 2254. 2255. 2256. 2257. 2258. 2259. 2260. 2261. 2262. 2263. 2264. 2265. 2266. 2267. 2268. 2269. 2270. 2271. 2272. 2273. 2274. 2275. 2276. 2277. 2278. 2279. 2280. 2281. 2282. 2283. 2284. 2285. 2286. 2287. 2288. 2289. 2290. 2291. 2292. 2293. 2294. 2295. 2296. 2297. 2298. 2299. 2300. 2301. 2302. 2303. 2304. 2305. 2306. 2307. 2308. 2309. 2310. 2311. 2312. 2313. 2314. 2315. 2316. 2317. 2318. 2319. 2320. 2321. 2322. 2323. 2324. 2325. 2326. 2327. 2328. 2329. 2330. 2331. 2332. 2333. 2334. 2335. 2336. 2337. 2338. 2339. 2340. 2341. 2342. 2343. 2344. 2345. 2346. 2347. 2348. 2349. 2350. 2351. 2352. 2353. 2354. 2355. 2356. 2357. 2358. 2359. 2360. 2361. 2362. 2363. 2364. 2365. 2366. 2367. 2368. 2369. 2370. 2371. 2372. 2373. 2374. 2375. 2376. 2377. 2378. 2379. 2380. 2381. 2382. 2383. 2384. 2385. 2386. 2387. 2388. 2389. 2390. 2391. 2392. 2393. 2394. 2395. 2396. 2397. 2398. 2399. 2400. 2401. 2402. 2403. 2404. 2405. 2406. 2407. 2408. 2409. 2410. 2411. 2412. 2413. 2414. 2415. 2416. 2417. 2418. 2419. 2420. 2421. 2422. 2423. 2424. 2425. 2426. 2427. 2428. 2429. 2430. 2431. 2432. 2433. 2434. 2435. 2436. 2437. 2438. 2439. 2440. 2441. 2442. 2443. 2444. 2445. 2446. 2447. 2448. 2449. 2450. 2451. 2452. 2453. 2454. 2455. 2456. 2457. 2458. 2459. 2460. 2461. 2462. 2463. 2464. 2465. 2466. 2467. 2468. 2469. 2470. 2471. 2472. 2473. 2474. 2475. 2476. 2477. 2478. 2479. 2480. 2481. 2482. 2483. 2484. 2485. 2486. 2487. 2488. 2489. 2490. 2491. 2492. 2493. 2494. 2495. 2496. 2497. 2498. 2499. 2500. 2501. 2502. 2503. 25

Report on the Statistics of Prisons of the Lower Provinces of Bengal, for 1861-62-63-64 and 1865	0 6
Interest Tables at Five-and-a-half per cent. on any sum from Rs. 100 to Rs. 1,00,000 for any period from one day to one year	0 4
Report of the Director of Public Instruction in the Lower Provinces, for 2nd quarter, 1855-56	0 4
Geological Report on the Kymore Mountains, the Ramghur coal-field, and the Manufacture of Iron	0 6
Report of the Committee appointed by Government to inquire into the state of the river Hooghly	0 8
Reports on the Administration of Bengal for 1863-64	1 0
Ditto ditto, 1871-72 (with Map)	1 8
Geological Report on the Damoodah Valley	0 4
Lucknow Settlement Reports. By Mr. H. H. Butts	1 0
Settlement of the Sirsa District, for 1860	0 8
Report of the Land Revenue Settlement of the Kangra District, 1865-1872	1 0
Report on the Revision of Settlement Records, &c., of the Unah pergunnah of the Hosidarpore district	0 8
Ditto 2nd Regular Settlement of the Gujrat district	0 8
A Treatise on Problems of Maxima and Minima solved by Algebra. By Ramechundra	0 8
Memorandum on the Water Communication between Calcutta and Rajmehal	0 4
Plates and Sketches belonging to Part II. of the Selections from the Records of the Government of Bengal. No. XXXV	0 6
Revenue Report of the Irrigation Department, Bengal, 1873-74	0 6
Oriya Dictionary. Vol. I	1 0
Resumption and Settlement of Estates	0 4
Report on the Land Revenue Settlement of Lahore, from 1855 to 1869	0 4
Report on the Survey of the Eastern Frontier of Bengal, between Chittagong and Cachar, 1872-73	0 4
Statistics of the Lower Provinces of Bengal, for 1868-69	0 8
Geographical and Statistical Report of the Dinapore District, for 1863. By Major J. L. Sherwill, B.A.C., Revenue Survey, 2nd Division, Lower Provinces	0 4
Report on the Survey Operations by the Lushai Expeditionary Force, for 1871-72	0 4

 Cash must be sent with order

Apply to Accountant, Bengal Secretariat, 28, Chowringhee Road, Calcutta.

Rates of Subscription to the Calcutta  
Gazette.

*Payable in advance.*

For one year without postage	...	Rs. 15	0	0
Ditto with postage	...	" 20	0	0

Bengali Government Gazette

For one year, without postage	...	Rs. 10	0	0
Ditto, with postage	...	13	8	0

When Postage stamps are remitted in payment of subscription, one anna in the rupee should be added for discount.

## NOTICE

In continuation of notice dated the 20th November 1877, intimating that no copies of the *Calcutta Gazette* or of the *Bengalee Gazette* will be supplied unless the subscription to the same is prepaid.

NOTICE is further hereby given that the terms for the purchase of publications from, and for all work done in, the Bengal Secretariat Press for other than Government offices, or offices under the control of Government officers, are strictly cash.

In future no publication will be supplied, or advertisement, notice, &c., inserted in either of the Gazettes except for the offices mentioned above, unless the cost thereof has been remitted to the Accountant, Bengal Secretariat.

Remittances in postage stamps should be accompanied by an addition of one anna in the rupee on account of discount.

RAJENDRA NATH MITRA,

*Asst. Secy. to the Govt. of Bengal.*

*The 19th February 1878.*

NOTE.—Rates for Advertisements in the CALCUTTA GAZETTE.

Full page, per issue	Rs. 20
Half " " "	10
Casual advertisements—4 annas per line.	



# The Calcutta Gazette.

WEDNESDAY, DECEMBER 25, 1878.

## PART II.

### Advertisements.

[N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below, to the undermentioned estates situate in the district of Monghyr, will be put up to sale at the Monghyr Collectorate on Monday, the 13th January 1879, corresponding with 5th Magh 1286 F. S.

The purchasers of these estates will be subject to the following conditions of sale:—

#### CONDITIONS OF SALE.

- 1st.—The estates to be sold to the highest bidders above the upset prices. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.
- 2nd.—The sale to be subject to existing leases and to the right conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.
- 3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.
- 4th.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Revenue assessed.	Upset price.
			A. R. P.	Rs. A. P.	Rs. A. P.
33	3563	Amanat Sirkar, Jalkar Mohini, pergunnah Pherkia ... ..	423 0 21	305 0 0	5,800 0 0
34	3629	Amanat Sirkar, thana Parbeta, pergunnah Pherkia ... ..	17 1 28	62 13 9	1,257 3 0
39	2606	Amanat Sirkar, Indruth, pergunnah Monghyr ... ..	6 1 22	12 0 0	271 4 0
3	926	Irazi Pathaman, pergunnah Melki ... ..	191 1 18	307 5 0	7,346 4 0
124	4434	Gouri, pergunnah Chadan Bhoka ... ..	1 3 9	11 15 0	238 12 0

COLLECTOR'S OFFICE, DISTRICT MONGHYR, the 27th June 1878.

C. F. MAGRATH, *Offy. Collector.*

NOTICE is hereby given that the undermentioned estate, situate in the district of Hooghly, will be put up to sale at the Hooghly Collectorate on 13th of January 1879, corresponding with 1st Magh 1285 B.S.

The purchaser of this estate will be subject to the following conditions of sale:—

1. The estate to be sold rent-free to the highest bidders above the upset prices.
2. If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.
3. If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale:—

Number in statement of Government estates.	Name of estate and pergunnah.	Area in acres.	Upset price.	REMARKS.
		A. R. P.	Rs. A. P.	
Nil	Bandaparah, pergunnah Solim-pore.	1 0 12	40 10 0	To be sold under Board's order No. 660A., dated 16th October 1878.

HOOGHLY COLLECTORATE, the 19th November 1878.

R. D. HIME, *Collector.*



**NOTICE** is hereby given that the proprietary right of Government as specified in the conditions of sale below, to the undermentioned estate situate in the district of Hooghly, will be put up to sale at the Hooghly Collectorate on the 13th January 1879, corresponding with 1st Magh 1285 B. S.

The purchasers will be subject to the following conditions of sale:—

**CONDITIONS OF SALE.**

- 1st.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.
- 2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.
- 3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.
- 4th.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
58	2199	Chakran Narainpore, pergunnah Balisori.	Rs. A. P. 25 2 4	Rs. A. P. 132 2 7	Rs. A. P. 266 5 2	The purchaser will have his right to this estate from 1st April 1878, and he will be responsible for the revenue and other demands in connection with the estate from that date.

HOOGHLY COLLECTOR'S OFFICE, the 2nd November 1878.

R. CORNISH, for Collector.

**NOTICE** is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estate situate in the district of Cuttack, will be put up to sale at the Cuttack Collectorate on Monday, the 6th January 1879, corresponding with the 24th Pous 1286 Umli.

The purchaser will be subject to the following conditions of sale:—

1. The purchaser of the estate will be considered as the proprietor of that estate, and the entire proprietary right of Government in such estate will be transferred to him, the only right reserved by Government being the right of revising the jumma at the conclusion of the term of the present settlement, and on the expiration of all future settlements. If on resettlement he should refuse to engage, he will be entitled to malikana.

The estate will be sold subject, up to the year 1897 A.D., to the Government revenue due against it to the highest bidder above the upset price.

2. The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and the purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3. If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
13	1596	Khas Mehal Mohespur, pergunnah Burnan	A. R. P. 2 2 26	Rs. A. P. 3 3 5	Rs. A. P. 61 0 11

H. BEADON, Offg. Collector.

**NOTICE** is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situate in the district of Hooghly, will be put up to sale at the Hooghly Collectorate on Monday, the 13th January 1879, corresponding with 1st Magh 1285 B.S.

The purchasers of this estate will be subject to the following conditions of sale:—

**CONDITIONS OF SALE.**

1. The estate to be sold to the highest bidders above the upset price. The purchasers of this estate will be considered as the proprietors of the estate, and the entire proprietary right of Government in such estate will be transferred to them subject to the revenue fixed in perpetuity.

2. The sale to be subject to existing leases and to the right conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3. If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Revenue assessed.	Upset price.
166 4	3667	Taliniparah, pergunnah Ambica	A. R. P. 1 1 38	Rs. A. P. 4 15 4	Rs. A. P. 9 14 8

HOOGHLY COLLECTOR'S OFFICE, the 25th November 1878.

R. D. HIME, Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situate in the district of Tipperah, will be put up to sale at the Tipperah Collectorate on the 14th January 1879, corresponding with 2nd Magh 1285 B.S.

The purchasers will be subject to the following conditions of sale:—

CONDITIONS OF SALE.

1. The estates to be sold to the highest bidder above the upset price. The purchasers of the estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to revenue fixed in perpetuity.

2. The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3. If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number in the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P. Y.	Rs. A. P.	Rs. A. P.	
1	531	Taluk Gopi Nath Sil, pergunnah Gunanandi	3 3 21 0	3 1 9	6 3 6	
13	1170	" Narstun Bolaram, pergunnah Par-chandi.	1 1 1 0	0 10 8	1 5 4	
206	1752	" Sham Chakra, pergunnah Gunanandi	2 2 9 0	5 6 6	10 13 0	
211	79	" Amori Khan, pergunnah "	5 3 17 0	4 6 9	8 13 6	
209	548	" Ghanesham, pergunnah "	5 2 31 0	6 11 5	13 6 16	
211	823	" Kityet Khan, pergunnah "	7 3 12 0	5 11 1	11 6 2	
304	417	" Durga Charan Dhar, pergunnah "	2 0 1 0	8 11 3	17 6 6	
.....	822	" Keshab Poront, pergunnah Mohabulpur	2 3 31 16	4 5 0	8 10 0	
235	267	" Doulat Khan, pergunnah Shakdi	5 1 1 0	3 3 6	6 7 0	
236	1084	" Ram Uttam Datta, pergunnah Furakabad.	10 2 5 0	12 3 4	24 6 8	
265	78	" Amori Das, pergunnah Shingargao	3 0 31 0	3 9 0	7 2 0	
250	1036	" Manu Nazar, pergunnah Furakabad	3 3 23 11	4 4 7	8 9 2	
237	1026	" Manwar Hassan, thana "	2 1 9 12	60 6 0	120 12 0	The purchase will take effect from 1st Bysack 1285 B.S., and the purchasers will be liable to pay the Government revenue and will be entitled to get their rents from the tenants from that date.
235	150	" Bolaki, thana "	4 0 26 28	16 0 0	32 0 0	
215	1195	" Omed Khan, pergunnah Gunanandi	2 2 25 6	3 0 8	6 1 4	
211	1013	" Mullik Hassan, pergunnah "	5 2 1 9	3 6 3	6 12 6	
219	607	" Hassan Khan, pergunnah "	3 0 34 0	1 10 5	3 4 10	
215	1093	" Murad Khan, pergunnah "	2 0 26 0	1 1 3	2 2 6	
260	1783	" Uzir Khan, pergunnah Moizardi	4 0 19 0	4 5 3	8 10 6	
248	761	" Kali Charan Sharma, thana Furakabad.	4 0 36 0	1 10 5	3 4 10	
244	1423	" Ram Gobind Chakra, thana Furakabad	4 2 16 0	2 9 6	5 3 0	
269	1376	" Ram Boida Nath, pergunnah Singargao	3 0 29 0	2 9 7	5 3 2	
256	1682	" Shib Ram Ghose, pergunnah Shakdi	21 0 19 0	17 7 6	34 15 0	
245	304	" Chand Ram Gopi, thana Furakabad	2 1 36 0	2 9 6	5 3 0	
249	38	" Azizullah, thana "	2 1 21 0	12 5 1	24 10 2	
213	962	" Mohamed Hassan, pergunnah Gunanandi.	2 2 12 0	0 12 5	1 8 10	
.....	288	" Chandan Hisabdi, pergunnah Gunanandi.	0 1 19 10	0 7 3	0 14 6	
.....	1113	" Naboo Khan, pergunnah Gunanandi	1 0 25 5	1 6 3	2 12 6	
243	1477	" Ram Krishna Shome, thana Furakabad.	12 0 23 3	18 13 10	37 11 8	
193	416	" Durga Charan Mitra, pergunnah Tora	7 0 6 2	9 12 7	19 9 2	The purchase will take effect from 1st Bysack 1285 B.S., as the existing farming lease of the estate does not expire before the 30th Chyet 1285 B.S.

TIPPERAH COLLECTORATE, the 30th November 1878.

F. JONES, *Offy Collector.*

### LAND SALE NOTICES.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Furreedpore will be put up to public and unreserved sale at the Collector's office of that district on 24th January 1879, corresponding with 12th Magh 1285 B. S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th September 1878.

*Permanently-settled Estates.*

Towjee number.	Sudder jumma.	Name of mehal.	Names of proprietors.	Arrear revenue due to Government.
	Rs. A. P.			Rs. A. P.
2793	1,939 5 9½	Hissa Amanullah, pergunnah Jalalpoore.	Chandidas Guha, Govinda Chandra Basu, and Mahima Chandra Sha, joint proprietors.	32 6 5
	Deduct on account of separate account, 955 10 9			
4028	983 14 0½ 4,078 7 9½	Pergunnah Rajnagar, Chakley Amirabad, hissa ten annas, zemindar Bashu Dev Ray.	Guruprasad, Prem Chund, Kisari Mohan, Gupi Mohan, Balkanta Mohan, Harial Roy, Shita Moni Jannah Devya, Satyabati Devya and Nagarbashi Kundu.	1,550 9 5½
4049	4,119 4 9½ 742 10 1	Kismat Gazipore in Char Dhuariya.	Jagabandhu, Sree Nath Basu, Hara Sundari Dasya, widow of Kali Sanker Guha, deceased, Mr. J. P. Wise, Moulayi Mohasinuddin alias Dudu Meah and Gunja Money.	0 7 11
6220	597 12 3 Deduct on account of separate account, 298 14 1½ 298 14 1½	Pergunnah Rajnagar, Chakley Amirabad, mouzah Kul Chari, &c.	Eight annas share Kailash Chandra Chakravarti	88 0 4½

FURREEDPORE COLLECTORATE, the 13th December 1878.

J. ANDERSON, *Collector*



NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Jessore will be put up to public and unreserved sale at the Collector's Office of that district on the 6th day of January 1879, corresponding with the 23rd Pous 1285 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th September 1878.

CLASS I.—*Permanently-settled Estates.*

No. 76.—Kismut Fazilpur, pergunnah Mahmoodshahi; recorded proprietors Shunkersun Bose, Kali Charan Bose, and Pran Nath Bose; bearing sudder jumma of Rs. 1,780-5-4; will be sold for the realization of arrear revenue of Rs. 6-14-5.

No. 235.—Pergunnah Rakdia; recorded proprietor Promotho Nath Deb and Nilakant Banerjee; sudder jumma Rs. 7,528-3-11½; will be sold for the realization of arrear revenue of Rs. 1,108-7-9½.

No. 4819.—Dehi Bausberia pergunnah Moolghur; recorded proprietor Hurychoitano Ghose, on behalf of the minors Monmotho Nath, Gria Nath, Sutendro Nath Roy Chowdhuries, and Kasi Nath, Oma Nath, Parbutty Chowdhury and Jodubindro Nath Roy Chowdhury himself and guardian and manager on behalf of the minors Norendro Nath and Amurendro Nath Roy Chowdhuris. The sudder jumma of the entire estate is Rs. 3,546-14-2, of which one share of Kasi Nath and Omar Nath Roy Chowdhuries, bearing a sudder jumma of Rs. 709-6-0½, will be sold for the realization of arrear revenue of Rs. 307-13-0½.

No. 4821.—Dehi Kanarail, pergunnah Moolghur; recorded proprietors Mudhoodhur Munjur, Tarini Charan Bose, Ramdhun Bose, Meer Bunda Ali, Nufja and Lutifa Bibis, Gholam Hadem, Dwarka Nath Bose, Krishna Mohan Das, Ram Charan Chuckerbutty, Gour Mohon Sirkar, Umbica Charan and Ishur Chunder Bose, Bungshi Mohun Bose, Brindaban Chunder and Sresh Chunder Sarkar, Ramdhon Biswas, Jogo Mohon Chatterjee, Meer Hububus Subhan, Abhulas Chunder Chatterjee, Goomoni Debia, mother of minors Shotesh Chunder Roy and Ronokali Debia. The sudder jumma of the entire estate is Rs. 5,254-0-4, of which one share belonging to Modhoodhur Munjer, Tarini Charan Bose, Ramdhon Bose, Meer Bund Ali, Nufja and Lutifa Bibis, Goham Hadem, Dwarka Nath Bose, Kristo Mohun Das, Ram Charan Chuckerbutty, Gour Mohun Sarkar, Umbica Charan and Ishur Chunder Bhoose, Bungshi Mohon Bose, bearing a sudder jumma of Rs. 1,658-11-2, will be sold for the realization of arrear revenue of Rs. 537-14-10.

No. 4822.—Taruf Rughoonathpur, pergunnah Moolghur; recorded proprietor Hurry Chowtunno Ghose, manager on behalf of minors Monmotho Nath, Gria Nath, Sutindro Nath Roy Chowdhuries, Deb Nath, Kasi Nath, Parbutty Nath and Uma Nath Chowdhury and Jadubindro Nath Roy himself and guardian and manager on behalf of minors Norendro Nath and Amurendro Nath Roy Chowdhury. The sudder jumma of the entire estate is Rs. 1,189-15-0, of which no share belonging to Kasi Nath and Omar Nath Roy Chowdhuries, with sudder jumma of Rs. 237-15-9½, will be sold for the realization of arrear revenue Rs. 104-1-4.

No. 5023.—17½ gundas share of pergunnah Solimabad; recorded proprietors Nokuleshur Roy, Shama Charan Bose, Bisheshur Roy Chowdhury, Grish Chunder Ghose, Mohama Chunder Roy, Krishna Kamini Chowdhurani. The sudder jumma of the entire estate is Rs. 5,784-6-6, of which ½, or 4 gundas 1 cowri and 2 kags share, belonging to Grish Chunder Ghose, with sudder jumma of Rs. 1,446-1-7½, will be sold for the realization of arrear revenue of Rs. 415-13-4.

No. 5041.—Dehi Kura, pergunnah Rajpore; recorded proprietors Modhu Sudon, Nobokristo and Jodu Nath Chowdhuries, Ram Narain, Pran Nath and Radha Gobind Chowdhury himself and guardians on behalf of minor Adyonath Chowdhury and Pran Chand Chowdhury, Keshub Nath Chowdhury, Mithora Nath Acharjio and Chunder Moni Debia, mother and guardian of minor Kadar Nauth Acharjio, Doorga Moni Debia, Brohmoroop Goswami, Rajendro Nath Mukerjee, Annund Lall Chowdhury, Annund Moya Debia and Sri Nauth Mukerjee, managers on behalf of minors Gopal Debia and Kader Nath Acharjio. The sudder jumma of the entire estate is Rs. 934-7-6, of which one share belonging to Modhu Sudon, Nobokristo and Jodu Nath Chowdhuris, with sudder jumma of Rs. 58-11-5, will be sold for the realization of arrear revenue of Rs. 4-13-9½.

F. B. TAYLOR, *Contd. Depy. Collector, in charge,*  
*for Offg. Collector.*

JESSORE COLLECTOR'S OFFICE, the 30th November 1878.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Backergunge will be put up to public and unreserved sale at the Collector's office of that district on the 10th January 1879, for arrears of revenue and other demands which, by the Regulations and Acts in force, are directed to be realised in the same manner as arrears of revenue due on the 28th September 1878.

Class.	Number on towjee.	Name of the mehal.	Names of the proprietors.	Government revenue.	Arrears due.	REMARKS.
				Rs. A. P.	Rs. A. P.	
1	1747	Taluk Mahomed Hayet, hissa 3 annas 3 gundas, pergunnah Chandra-dip.	Hare Krishna Das Babu, Damodar Das Babu, and Joy Krishna Das Babu.	1,508 15 2½	211 6 11½	The entire mehal will be put up to sale.
2	1914	Toppe Habeli Salimabad, hissa 16 gandas.	Iswar Chandra Roy, Jozat Mohini, Tara-moni, Bama Sundari, Ruleni, Hara Muni, Jacultara, Ram Dayal Sen, Krishna Nundi Bhattacharjee, Prasanna Kumar Roy, Shambhu Chandra Chakrabarty, Shib Ram Sen, Gunza Prosad Shaha, Gurn Prosad Shaha, Kala Chand Shamadar, Ram Redoy Sen Chowdhury, Bhoirab Chandra Chowdhury, Ram Redoy Sen Chowdhury, Gour Mohan Dass, Ramdhon Roy, Ram Kumar Roy, Ram Dayal Roy, Ram Charn Roy, Chandar Kumar Roy, Prasanna Kumar Roy, Surjesa Kumar Roy, and Raj Kumar Roy.	1,957 5 11	23 6 2½	Ditto ditto.
3	1918	Taluk Raudeb Sen, hissa 12 annas 10½ gandas 2 kante 3 tila, pergunnah Habeli salimabad.	Bhogoban Chandra Bhattacharjia, Gonga Das Mukhopadhyay, Ramd-b Sen, Durga Charan Sen, Moheswami, Rojani Nath Sen, Kally Kumar Dass, Radha Nath Bachaspaty, Jazat Chandra Sen, Kally Prosanna Sen, Obhoy Charn Sen, Kally Charn Sen, and Ramkomai Sen.	1,491 3 3	100 12 2½	Ditto ditto.
4	1967	Taluk Pattimohamed, pergunnah Kharya Bahadurnagar.	Alladi Bebi, Amina Bebi, Nurnessa Khattan and Mir Abdul Jabbar.	728 3 9	173 0 0½	Ditto ditto.
5	3842	Pergunnah Salimabad, hissa 18½ gandas.	Mr. A. H. Smith, Manager of the estate of Upendra Chandra Roy and Kiren Chander Roy; hissa 2 annas. Govinda Mala Chowdhurie, hissa 14 annas.	3,166 15 3½	1,049 12 10½	Of the estate 14 annas share being a sudder jumma of Rs. 4,463-5-4½, belonging to Govinda Mala Chowdhurie, will be sold for arrears of revenue and the remaining 2 annas share, bearing a sudder jumma of Rs. 637-9-10½, belonging to A. H. Smith as manager for which separate accounts were opened under Act XI of 1859, will be excluded from the sale.
6	3845	Pergunnah Sali abad, hissa 15 gandas.	Raj Kumar Roy	3,601 1 1½	406 15 7½	Entire estate will be sold.
7	4532	One Tal q Hari Prosad Roy in abad Debpur, pergunnah Entandi, Katicapur.	Shama Charn Shamadar; hissa 11 annas	1,195 8 1	17 3 0	This 11 annas share of the estate is to be sold.
8	5109	Char Rakra with Rampura.	Abdul Soban Miah, Eftekharuddin Ahmed, Kasurunnessa Bebi, Aifan-nessa Bebi, Shabjan Bebi, Shashi Kumar alias Shaid Ghous Sen, Krishna Chandra Chakr-baty, Mouvi Ahmed Ali, Tarak Nath Sen, Amina Bebi, Mouvi Amiruddin, Abdulla Miah for Rohman Khatun, Abdulla Miah, and Umessalim; hissa 9 annas.	Revenue, 4,412 4 0 Road fund, 44 7 0 4,455 11 0	Revenue, 954 11 0 Road fund, 9 5 0 964 4 0	This 9 annas share of the estate will be put up to sale.

BACKERGUNGE COLLECTORATE, the 20th November 1878.

J. KELLERER, *Officiating Collector.*

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Midnapore will be put up to public and unreserved sale at the Collector's office of that district, on Thursday, the 9th January 1879, corresponding with 25th Pous 1285 B.S., and 27th Pous 1286 U.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th September 1878.

Towji No.	No. of A register.	Names of mohals and pergunnahs.	Name of proprietor.	Sudder jumma.	Arrears for which the estates are to be sold.
<i>Permanently-settled Estates.</i>					
47	76	Amizaria, pergunnah Khansar.	Doorga Prosad Dey, Petambur Koondoo, Goluck Chunder Moshanto, Lushmi Narain Roy, Ravuprosad Berah, Goluck Chunder Moshanto, Gopal Hury Roy, Krishna Prosad Roy, Aukhoy Narain, Radhakanto Roy and Pitambur Koondoo.	Rs. A. P. 921 9 4	Rs. A. P. 3 1 6
54	86	Ahad Parah, pergunnah Gugsapur.	Khetter Mohun, Luckhinarain Moshanto and Goluck Chunder Moshanto. Deduct the share of Goluck Chunder Moshanto, of which a separate account has been opened.	1,196 15 2 448 13 9	
151	245	Burdah, pergunnah Subung.	Balance being the joint share of Khetter Mohun and Luckhinarain Moshanto, which will not be sold for this arrear. Titaram, Kamedia Churn Paul, Modhoo Sudun Hazrah, Anund Lall Paul and Modhoo-sudun Hazrah. Deduct the share of Anund Lall Paul, of which a separate account has been opened.	748 1 5 773 15 3	38 6 9
333	617	Bastupore, pergunnah Uttar Behar.	Deduct the share of Modhoo-sudun Hazrah, of which a separate account has been opened. Balance being the joint share of Titaram Kanunda Charan Paul and Modhoo-sudun Hazrah, will be put up to sale for the arrears of Government revenue.	Rs. A. P. 195 4 2 290 3 8 317 7 5	2 7 10 2 7 10
			Boedonath Nath Dass, Suddhoo Charan, Nemai Dass, Gokul Charan, Mokur Charan, Jana Seyud Mahomed Hossein, himself and father and guardian of Wassanussa Bibee, Setul Churn Dass, Puddolochun Mitra, Shumachurn Paul, Bhugbat Charan Maity, Sheik Khoyratally, Champoda Deyee, Komul Lochun Maity, Taruck Nath Monapatro, Ramcharan Bera, and Tibottorcan Deyee, mother of Tarucknath Dass, and Boedonath Datto. Deduct the share of Tibottorcan Deyee, mother of Tarucknath Dass, of which a separate account has been opened.	2 7 10 4,676 14 11 1,062 2 5	
			Deduct the share of Boedonath Datto on account of which a separate account has been opened.	401 15 10	
			Balance being the joint share of Boedonath Dass, Shadho Charan, Nemai Charan Dass, Gokul Charan, Mokurcharan Jana, Seyud Mahomed Hossein himself and father of Wassanussa Bibee, Setul Charan Dass, Puddolochun Mitra, Shumachurn Paul, Bhugbat Charan Maity, Sheik Khoyratally, Champoda Deyee, Komul Lochun Maity, Tarucknath Monapatro, and Ramcharan Bera, will be put up to sale for this arrear.	3,212 12 8	15 1 0
<i>Temporarily-settled Estates.</i>					
203	1969	Mungulpur, pergunnah Pattashpur.	Chondhury Gopendronundun Dass Mohapatro, Anund Lall Roy, and Kassimath Mitra. Deduct the share of Kassimath Mitra, of which a separate account has been opened.	2,069 7 0 525 15 8	
			Balance being the joint share of Chondhury Gopendronundun Dass Mohapatro and Anund Lall Roy, which will be put up to sale for this arrear.	1,543 7 4	120 10 1
<i>Permanently-settled Estates.</i>					
392	662	Bhetur Binode, pergunnah Tuppa Bate Sita.	Chondhury Luckhinarain Moshanto, Neelmoni Moshanto, Chondhury Goluck Chandro Moshanto, and Chondhury Modhoo Soodun Moshanto. Deduct the share of Chondhury Goluck Chandro Moshanto and Chondhury Modhoo Soodun Moshanto of which a separate account has been opened.	1,653 14 10 829 7 5	
463	820	Chakoie alias Bonie, pergunnah Balitaki.	Balance being the joint share of Chondhury Luckhinarain Moshanto, and Chondhury Neelmoni Moshanto which will be put up to sale for this arrear.	829 7 5	9 1 8
552	965	Duttomuttah alias Erenda, pergunnah Duttomuttah.	Preuchand Moshanto and Udhuburain Moshanto.	718 8 5	1 6 4
617	1119	Garopatah, pergunnah Kassijorah.	Sreebullub Choudhury and Ranhika Deye.	1,029 9 1	40 13 8
620	1122	Goomal, pergunnah Kassijorah.	Godhadhur Bera, Gungaprosad Bera, Choudhury Bera, Nilambur Bera, Boedonath Bera, Bissumbur Bera, Doorgaprosad Bera, Brojomchun Bera, and Sreemuttia Mungala mother and guardian of Nilambur Mohapatro and Nilambur Mohapatro. Deduct the share of Nilambur Mohapatro, for which a separate account has been opened.	1,235 8 1 653 1 9	
			Balance being the joint share of Godhadhur Bera, Gungaprosad Bera, Choudhury Bera, Nilambur Bera, Boedonath Bera, Bissumbur Bera, Doorgaprosad Bera, Brojomchun Bera, and Sreemuttia Mungala mother and guardian of Nilambur Mohapatro, which will be put up to sale for this arrear.	583 6 4	1 11 2
764	1361	Jugunnathpur alias Moosadpur, pergunnah Shahapur.	Kalpedutun Nessa, Moochul Bibi mother of Seyud Barkhandar Hossein and Bhuktbedar Hossein, Sreemuttia Pattima Bibi, Seyud Aburul Hossein, Seyud Essarul Hossein, Seyud Enamul Hossein, and Ramtaruk Roy Choudhury. Deduct the share of Ramtaruk Roy Choudhury, for which a separate account has been opened.	576 0 8 101 3 0	Including police.
796	1420	Joflin, pergunnah Khurgpur.	Balance being the joint share of Kussidutun Nessa, Muchni Bibi, mother of Seyud Barkhandar Hossein, and Bhuktbedar Hossein, Sreemuttia Pattima Bibi, Seyud Aburul Hossein, Seyud Essarul Hossein and Seyud Enamul Hossein, which will be sold for this arrear.	468 13 8 1,073 15 6	0 7 7 13 8 10
832	1487	Koottapara, pergunnah Subung.	Muddun Mohun Maity.	873 11 0	1 0 0
879	1557	Kassida alias Shakra Ping, pergunnah Rajguri.	Darikanath Moshanto, Durponarain Moshanto, Sreemuttia Jomuna Moni Dass, mother and guardian of Sodarund Moshanto minor, Sreemuttia Hasumuttia Dass mother and guardian of Nibodipo Chandro Moshanto, minor Sreemuttia Prosomonal Dass and Womacharan Mohapatro.	855 13 8	8 8 4
893	1570	Kushbah, pergunnah Ekra.	Modun Mohun Maity.	700 0 4	0 6 0
961	1753	Tchetter Pal Selma-bad alias Selma-bad, pergunnah Umersi.	Bhorut Charan Sutpati.	855 11 7	4 2 6
			Lukhinarain Kur Mohapatro, Gunganarain Pahari, Sherupnarain Pahary Protapnarain Pahary and Doorgaprosad Pahary. Modun Mohun Maity, Kristo Prosad Monapatro, Koowar Narain Mycal and Motnur Mohun Maity.	1,401 6 3	10 2 3



Towji No.	No. of A register.	Names of metals and pergunnahs.	Name of proprietor.	Sudder jumma.	Arrears for which the estate is to be sold.
909	1717	Nalcoo alias Bul Bhadropur, pergunnah Umersal.	Ramprosad Berah ... ..	Rs. A. P. 924 13 1	Rs. A. P. 72 12 11
971	1779	Nerna, pergunnah Shipur.	Hurinarain Chaudhury, Kassinath Pahari, Doorgaprosad Pahari, Sreemuttya Sabitra Debya, Chundicharan Pahari, Nityanund Dass Mohapatro, Renuka Deyee Choudhorain, Bhola Nath Misree, Nilkunto Misree, Rughoonath Mitter, Kassinath Pahari, Doorgaprosad Pahari, Nityanund Dass Mohapatro. Rs. A. P. Deduct the share of Kassinath Pahari and Doorgaprosad Pahari, for which a separate account has been opened ... .. 1,432 2 2 Deduct the share of Nityanund Dass Mohapatro, for which a separate account has been opened ... .. 126 7 10 Balance being the joint share of Hury Narain Chowdhury, Kassinath Pahari, Doorgaprosad Pahari, Sreemuttya Sabitra Debya, Chundicharan Pahari, Nityanund Dass Mohapatro, Renuka Deyee Choudhorain, Bhola Nath Misri, Nilkunto Misree, and Rughoonath, Misri, will be sold for this arrear.	202 12 0	
1191	2159	Puschim, Masarah alias Betal Khutian, pergunnah Bhounyammatta.	Annud Lal Roy, Sreemuttya Brohmomoyee, widow of Nundo Lal Roy and adoptive mother of Guzendro Lal Roy minor, and Sreemutty Taratone mother of Shorupurain Roy minor.	3,629 11 8	170 4 1
1295	2357	Radhanganur, pergunnah Khairnagar.	Punchanun Kanongoi, Noronarin Dass Kanongoi, Guruprosad Dey, Punchanun Acharja, Jeetaram Roy, Sadhoocharan Manna, Haro Charan Dass, Modhoo Soodun Dey, Guruprosad Jana, Huronarin Jann, Umapprosad Dey, Pittambur Pattro, Hury Charan Dey, Lal Mohun Das, Gokuleharan Brohmo, Buloram Brohmo, Damoodur Brohmo, Sreemutty Brohmomoyee wife of Ramnarain Roy and Badul Khan. Rs. A. P. Deduct the share of Gokul Brohmo, Damoodur Brohmo and Bullaram Brohmo, for which a separate account has been opened ... .. 96 2 9 Deduct the share of Sreemutty Brohmomoyee, wife of Ramnarain Roy, for which separate account has been opened ... .. 24 8 7 Deduct the separate account of Badul Khan ... .. 46 14 10 Balance being the joint share of Punchanun Kanongoi, Noronarin Dass Kanongoi, Guruprosad Dey, Punchanun Acharja, Jeetaram Roy, Sadhoocharan Manna, Harocharan Das, Madhoo Soodun Dey, Guruprosad Jana, Huronarin, Jana, Umapprosad Dey, Pittambur Pattro, Hurycharan Dey, and Lal Mohun Dass, which will be sold for arrears of revenue.	2,654 13 2	
1366	2483	Shelarab, pergunnah Subung.	Janardun Dass and Mothurmohun Nundi ... ..	555 11 8	0 1 4
1372	2489	Shamsora, pergunnah Subung.	Sreekanto Ghose, Trokeer Chundro Ghose, Neelkunto Ghose, Huron Mohini Dass, Nundo Lal Dey, Sreemutty Dass, mother of Jugomohun Dass minor and wife of Bhagbut Chunder Dass, Shamsunder Dass, Nilkunto Dey, Radhagobind Singh, Bhagbut Chunder Dass and Huryhur Dass. Rs. A. P. Deduct separate account of Radhagobind Singh ... .. 336 4 10 Deduct separate account of Bhagbut Chunder Dass and Huryhur Dass ... .. 112 1 11 Balance being the joint share of Sreekanto Ghose, Trokeer Chandra Ghose, Neelkunto Ghose, Huron Mohini Dass, Nundolal Dey, Sreemutty Dass mother of Jugomohun Dass minor and wife of Bhagbut Chunder Dass, Shamsunder Dass and Nilkunto Dey, will be sold for this arrear.	1,196 11 8	
1395	2513	Sheemlia, pergunnah Bhunyamatta.	Chaudhury Anundolal Roy, Sreemuttya Taramoni mother of Chaudhury Sharup Narain Roy minor, Sreemuttya Brahmooyee widow of Nundo Lal Roy and adoptive mother of Guzendro Lal Roy minor.	700 9 5	17 14 3
1394	2514	Ditto ...	Chaudhury Anund Lal Roy, Sreemuttya Taramoni mother of Chaudhury Sharup Narain Roy minor, and Sreemuttya Brahmooyee widow of Nundo Lal Roy and adoptive mother of Guzendro Lal Roy minor.	1,070 9 6	28 4 4
1507	2735	Tildaspara, pergunnah Borni Chour.	Chundrosekur Kur, Radhakisto Das father and guardian of Raghnath Dass minor, Juddoonath Das and Jeetram Kur. <i>Temporarily-settled Estate.</i>	505 1 1	7 7 7
128	1425	Jallamutta, pergunnah Jallamutta.	Guzendro Narain Roy and Sreemuttya Huripria Debya ... .. <i>Permanently-settled Estate.</i>	Including road fund. 99,227 8 0	7,215 3 6
1190	2158	Panjenkool, pergunnah Bhooja Mootta.	Anundo Lal Roy, Rancee Brohmo Mol, widow of Nundo Lal Roy and adoptive mother of Guzendro Lal Roy, Sreemutty Taramone, mother of Chowdhery Sorap Narain Roy minor.	661 8 11	17 1 5

MIDNAPORE COLLECTORATE, the 23rd November 1878.

T. D. BRIGHTON, for Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Rungpore will be put up to public and unreserved sale at the Collector's office of that district on the 28th day of December 1878, corresponding with 14th Pous 1285 B. S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th of September 1878:—

*Class I.—Permanently-settled Estate.*

Class.	Towjee No.	Name of mahal and pergunnah.	Name of proprietor.	Sudder jumma of the entire mahal.	Arrears for which to be sold.	REMARKS.
First class	18	Kismut Jadoolusker, chakia Futteypore.	Sarodamoye Gupta Choudhuran, Fakir Chunder, Punchanun, Nobinchandra, Gobind Chunder, Jaganmohan, Bhayrub-chunder and Nil Chunder Sha and Punchanun Sha, guardian of Mohesh Chunder and Samihoo Chunder Sha, minors, Brojo Kant, Durka Kant Surma, Jenatulla, Jomeruddin, Huro Sundary Gupta, Shibo Monmohinee Dabya, Pudum Chand and Mulook Chand Surma.	Rs. A. P. 15,248 9 4	Rs. A. P. 4 13 1	The entire kismut Jadooluskar of Mulook Chand and Pudum Chand Surma, with respect to which separate account has been opened under section 11, Act XI of 1859, will be put up to sale. It bears a sudden jumma of Rs. 19-4-4.

RUNGPORE COLLECTOR'S OFFICE, the 14th November 1878.

J. J. LIVESAY, Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Mymensingh will be put up to public and unreserved sale at the office of the Collector of that district on Monday, the 6th January 1879, answering to 23rd Pous 1285 B.S., for arrears of revenue which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th September 1878.

## Class I.—Permanently-settled Estates.

Number in Towjee.	Name of mehal and pergunnah.	Names of the proprietors.	Government revenue of the estate.	Amount of arrears for which the estate is to be sold.
137	Pergunnah Shushung, hisha 2 annas, excluding the share separated under Act XI of 1859 as shown below :— Pergunnah Shushung, hisha 11g 1k 1f. Pergunnah Shushung, hisha 2 annas 16g 1k 2d. Pergunnah Shushung, hisha 15g 2k 16f. " " " 1 anna 2g. " " " 4 annas 3k. " " " 1g 1k 1f. " " " 1g 1d. " " " 8g 2k 1d. " " " 7g 2k.	Raja Rama Nath Singh and others " Kalli Chandra Singh Rani Gour Sundari Devia Raja Kalli Kishore Singh and others " Hur Chandra Singh and others Rani Kadrani Devia, trustee of Raja Janaki Nath Singh and others. " M. thura Kanta Singh and others Brommo Mye Devia Kalli Prasunno Singh Brojo Kishori Devia Total	Rs. A. P. 551 9 0 69 15 0 353 8 0 96 1 0 139 14 0 502 10 0 69 15 0 6 6 0 52 5 0 46 1 0 1,958 4 0	Rs. A. P. 118 7 0 ..... ..... ..... ..... ..... ..... ..... ..... ..... 118 7 0
4245	Taluk Shaker Mahamed Kisenut Dowlut-pore, Digur pergunnah Puktoria, hisha 3 annas 15g, excluding the share separated under Act XI of 1859 as shown below :— Ditto ditto, hisha 14g 2k. " " " 16g 2k 10f. " " " 2 annas 2g 7k. " " " 12g. " " " 12g. " " " 2g 10f. " " " 6g 1k. " " " 6g 1k. " " " 1 anna 17g. " " " 4 annas 15g.	Ram Chandra Surma Sarkar Hur Chandra Bhunick Mukta Sundari Devia Gopal Krishna Poddar Govind Chandra Ghatuck Kashi Chandra Ghatuck Hur Chandra Bhunick Radha Sunder Ghatuck Annoni Mohun Ghatuck Pran Gour Mozumdar and others Goluck Chandra Ghatuck and others Total	133 10 4 24 14 0 29 0 2 74 9 9 23 2 0 22 2 0 4 2 2 11 1 0 11 1 0 66 6 4 167 14 3 565 15 0	..... ..... ..... ..... ..... ..... ..... ..... ..... 7 6 4 7 6 4
4905	Chur close to the jail, pergunnah Alapsing, excluding the share separated under Act XI of 1859, as shown below :— Ditto ditto Ditto ditto Ditto ditto	Hur Sundari Devia and others Deno Moye Devia Minor Jogut Kishore Acherjeea Chowdhuri Surja Kanta Acherjeea Chowdhuri Total	1,107 1 0 163 1 0 628 3 0 635 11 0 2,474 0 0	276 19 0 35 12 0 ..... 158 11 0 461 0 0

MYMENSINGH COLLECTORATE, the 4th December 1878.

R. H. PAWSEY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Gya will be put up to public and unreserved sale at the Collector's office of that district on the 8th January 1879, corresponding with 30th Pous 1286 F. S., for arrears of revenue due on the 28th September 1878.

Description of mehal.	Number of rent roll.	Name of estate and pergunnah.	Names of proprietors.	Sudder jumma.	Amount of arrear for which the estate is to be sold.	REMARKS.
Permanent-ly-settled.	2009	Mohomudpoor Bhalla, pergunnah Bhalla-war.	Mussamut Bhekoo and Gurbhoo, Dulmir Khan, Huruk Norain Singh.	Rs. A. P. 529 1 0	Rs. A. P. 10 12 0	The whole mehal will be sold.
Ditto	879	Jagdispore Arundi, pergunnah Goh.	Meer Kadir Ally, Raza Khan Bahadur, Agzur Singh, Bundhoo Singh, Gunzoo Singh, Jeet Singh, Deodhary Singh, Mussamut Seetakoer, Ram Lachoo Singh, Deo Narain Singh, Kassee Singh, Purneshur Singh.	503 12 0	3 11 0	Ijmal share, of which the Government revenue is Rs. 111-12-0, is to be sold.
Ditto	949	Goh Kusbey, pergunnah Goh.	Telukdhary Singh, Gunza Deo Singh, Bundhoo Singh, Deoki Nundun Singh, Bhagwan Dass self and guardian of Rugzoo Dass, minor brother Moonshie Ameer Ally, Mussamut Talabandi Koer.	681 1 0	24 4 0	Ijmal share, of which the Government revenue is Rs. 553-6-0, is to be sold.
Moostagiri.	3190	Sarawan Talooqa 41 Kalam Dehat Warana, pergunnah Sherghatty.	Gondi Singh, auction purchaser	7,569 3 0 Mal, 6,728 3 0 Malikana, 841 0 0 7,569 3 0	1,419 4 0 Mal, 1,261 9 0 Malikana, 157 11 0 1,419 4 0	The only share of Gaudi Singh, the auction purchaser, will be sold.
Permanent-ly-settled.	3224	Kandi Talooqa, pergunnah Sherghatty.	Sikundur Ally Khan, Syed Habibool Hossen, Mussamut Fazeltool Nissa alias Janka, Goor Sahay Sahoo, Sookhdeo Sahay, Neam Mali Koer, Gumpat Lall, Chummun Saha, Chet Lall, Kheroo Dhur Padheya, alias Gunoo Padheya, self and manager of Some Narain Padheya, alias Deon Padheya, minor brothers Abdool Khan, Mussamut Thakoeroo Koer, Luchee Mahton, Saheb Ally Khan, Mussamut Monirun Bebee, Zenurun Bebee, Mussamut Dofooran Bebee, Gosain Mohan Geer, ijmal shareholders Bishoon Padheya, Tornut Padheya.	2,303 5 0 658 1 0	35 13 0 1 10 0	The separate share of Bishoon Padheya and Tornut Padheya, of which the Government revenue is Rs. 160-13 and ijmal share, of which the Government revenue is Rs. 762-10, are to be sold.
Ditto	3205	Manikchuk Talooqa, pergunnah Sherghatty.	Baboo Sikundur Ally, Saheb Singh, and Luchee Mahton.	658 1 0	1 10 0	Ijmal share, of which the Government revenue is Rs. 44-12, is to be sold.
Permanent-ly-settled.	3513	Karma Misser, &c., pergunnah Seria.	Saroop Narain Singh, Jugger Nath Singh, Khajeh Ally Roza, Molvi Fozal Hussain, Meerza Dost Mohomud, father and guardian of Mussamut Mornin, Mussamut Jhona Koer, Sheo Saran Singh.	342 1 0	5 4 0	Ijmal share, of which the Government revenue is Rs. 584-13-0, is to be sold.

GYA COLLECTOR'S OFFICE, the 13th December 1878.

R. H. GREAVES, for Collector.





## INSOLVENCY NOTICE.

## No. 1.

NOTICE is hereby given that in the event of no claim being established to the unclaimed dividends hereinunder mentioned within six months from this date, the same will be paid into court.

In the matter of WALTER CHARLES CHILD, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 45 per cent., 8th February 1873.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4	James Navin & Co. ... ..	5,366 15 7	2,307 12 9	115 6 2	2,192 6 7
	Ditto £320-19-6 or ... ..	3,209 12 0	1,380 3 1	69 0 1	1,311 3 0
	Total ... ..	.....	3,687 15 10	184 6 3	3,503 9 7

## No. 2.

In the matter of RAMSABUCK MISSEK AND OTHERS, Insolvents.

## Schedule of the First and Second Unclaimed Dividends.

Number.	Names of creditors as per Schedule B, per order of 6th December 1873.	Total amount of claim.	Balance due after payment to Shuk Pultoo and others	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Brijo Mohun Doss ... ..	1,117 14 2	85 5 9	4 4 3	81 1 6
27	Nundolall Konnoyaloll ... ..	2,578 5 2	146 7 10	7 5 2	139 2 8
44	Sewpersaud Dabypersaud ... ..	1,337 2 6	64 2 3	3 3 3	60 15 0
55	Daloo Bhucket Booghawanram ... ..	1,090 0 0	54 8 0	2 11 7	51 12 5
63	Bhojeraj Chooramun ... ..	2,376 15 6	24 13 4	1 3 10	23 9 6
71	Umirtoll Saligram ... ..	136 2 6	6 13 6	0 5 5	6 8 1
78	Ramchurn Soorujbux ... ..	223 7 0	11 2 9	0 8 11	10 9 10
83	Bharutram Hurkissenram (described in the schedule as Bharutram Hurkissen Dass) ... ..	1,031 4 6	51 6 1	2 9 1	48 13 0
99	Surgarchand Dabypersaud ... ..	159 0 0	7 11 1	0 6 1	7 5 0
105	Premchand Kissenchund ... ..	577 7 6	1 11 9	0 1 4	1 10 5
108	Konnoy Kissendoyal ... ..	425 12 3	14 11 7	0 11 9	13 15 10
140	Lallah Khooseloll ... ..	315 1 6	19 7 4	0 15 6	18 7 10
143	Lallah Bhugwantloll Woodbuntlall ... ..	366 3 3	24 13 9	1 3 10	23 9 11
164	Romanath Roy ... ..	1,779 10 0	88 14 1	4 7 1	84 7 0
166	Dewan Ramnarain ... ..	101 0 0	5 4 9	0 4 2	5 0 7
168	Gopaul Sookool ... ..	200 0 0	20 0 0	1 0 0	19 0 0
180	Juggernath Koonjobeharry ... ..	1,191 4 0	59 9 0	2 15 7	56 9 5
184	Hurrychurn Hunooman Doss ... ..	900 0 0	45 0 0	2 4 0	42 12 0
185	Salut Soory Dutt Robey Dutt ... ..	850 0 0	55 13 6	2 12 8	53 0 10
	Total ... ..	.....	787 12 4	39 5 6	748 6 10

Estate RAMSABUCK MISSEK AND OTHERS.

## First and Second Dividend Account.

Number.	Names of creditors (residue of Schedule B, per order of 6th December 1873).	Total amount of claim.	Other moiety of the 1st and 2nd dividend to be received by the schedule creditor, per order of 6th December 1873.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Rama Shaw Gopaul Dass (described in the schedule as Reanah Shaw Gopaul Dass) ... ..	11,820 6 8	1,773 1 0	88 10 5	1,684 6 7
3	Gopaul Dass ... ..	8,519 13 0	527 15 7	26 6 4	501 9 3
	Total ... ..	.....	2,301 0 7	115 0 9	2,185 15 10



## Estate RAMSABUCK MISSEK AND OTHERS.

## First and Second Dividend Account.

Number.	Names of creditors (residue of Schedules A and B).	Total amount of claim.	Total amount of the dividend at 30 per cent.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4	Chotay Loll ... ..	8 1 1	2 6 7	0 1 11	2 4 8
5	Kebulram See'ulpersaud ... ..	260 5 7	78 1 7	3 14 5	74 3 2
7	Gocoolchund Kissenchund ... ..	1,316 6 11	394 14 10	19 11 11	375 2 11
8	Jent Shaw Sangeram ... ..	1,506 0 7	451 12 10	22 9 5	429 3 5
10	Jent Shaw Casseeram Preagram ... ..	958 7 1	287 8 6	14 6 0	273 2 6
16	Bunseedhur Thakoordoss ... ..	41 0 0	12 4 9	0 9 10	11 10 11
20	Mohunloll ... ..	499 10 0	149 14 1	7 7 10	142 6 3
28	Rottonchund Mohabeersaud ... ..	158 0 9	47 10 7	2 6 1	45 4 6
30	Nundoram Chetaylall ... ..	645 2 6	193 8 9	9 10 10	183 13 11
33	Mujlees Roy Saligram ... ..	297 13 9	89 5 6	4 7 5	84 14 1
34	Sewaram Deelsok Roy ... ..	32 0 9	9 9 9	0 7 8	9 2 1
37	Hurschoye Jumnah Dass ... ..	515 5 6	154 9 6	7 11 8	146 13 10
41	Ramrutton, Madhopersaud ... ..	183 6 0	55 0 1	2 12 0	52 4 1
47	Sewpersaud Honoomanpersaud ... ..	85 10 6	25 11 1	1 4 6	24 6 7
51	Ramdyhal Takeeram Dhwnee ... ..	651 0 0	195 4 9	9 11 5	185 9 4
52	Churkut Rogoobur ... ..	43 4 9	12 15 9	0 10 4	12 5 5
56	Khooswal Khaseewan ... ..	248 0 0	74 6 4	3 11 6	70 10 10
61	Koolomund Goarcesunkur ... ..	700 0 0	210 0 0	10 8 0	199 8 0
67	Hurry Bhokut Takooceeram ... ..	299 14 0	89 15 4	4 7 11	85 7 5
68	Ramdoyal Ramphul ... ..	501 0 0	150 4 9	7 8 2	142 12 7
77	Omraohram Cheetooram ... ..	700 12 0	210 3 6	10 8 2	199 11 4
85	Bachooram Bissenram ... ..	1,664 13 3	499 7 1	24 15 6	474 7 7
89	Monoruthram Doorgaram ... ..	10 6 6	3 1 10	0 2 6	2 15 4
98	Takoorayal Ajoodepersaud ... ..	906 1 6	271 13 3	13 9 5	258 3 10
101	Sittah Bhuckett Heerawanram ... ..	500 0 0	150 0 0	7 8 0	142 8 0
102	Bhoel Bhuckett Palooram ... ..	32 14 0	9 13 9	0 7 10	9 5 11
110	Phakoo Bhuckett Takeeram ... ..	40 13 3	12 3 10	0 9 9	11 10 1
122	Sreekissen Tewarry and Ramseebuck Tewarry ... ..	639 14 6	191 15 6	9 9 7	182 5 11
123	Moorleedhur Tewarry ... ..	22 14 0	6 12 9	0 5 5	6 8 4
126	Kissendyal Roy and Ramjivan Roy ... ..	242 15 0	72 14 0	3 10 3	69 3 9
127	Uproop Roy ... ..	270 0 0	81 0 0	4 0 9	76 15 3
131	Hunmunt Roy ... ..	100 0 0	30 0 0	1 8 0	28 8 0
132	Baboo Ramjeewan Sing ... ..	191 0 0	57 4 9	2 13 10	54 6 11
133	Bullubunt Roy ... ..	500 0 0	150 0 0	7 8 0	142 8 0
134	Soodistnarain Sing and Joynauth Sing ... ..	144 0 0	43 3 1	2 2 6	41 0 7
136	Sunker Sing ... ..	100 0 0	30 0 0	1 8 0	28 8 0
141	Lallah Isreepersaud ... ..	270 8 9	81 2 7	4 0 11	77 1 8
148	Meer Vajyalally Raiahzool Hossen ... ..	53 4 6	15 15 9	0 12 9	15 3 0
150	Chutter Dharee Kormin ... ..	9 0 0	2 11 1	0 2 1	2 9 0
151	Ram Dyhal Ch wdry ... ..	48 3 0	14 7 3	0 11 6	13 11 9
153	Raday Sewchurn ... ..	10 8 0	3 2 4	0 2 6	2 15 10
155	Beed Bhuckett Toolaram ... ..	1,084 3 0	325 4 0	16 4 2	308 15 10
157	Lutchmun Dass Hurruckehund ... ..	85 14 0	25 12 1	1 4 7	24 7 6
158	Baboo Salamut Roy Moahis Roy ... ..	185 10 6	55 11 1	2 12 6	52 14 7
159	Sreeram Dass Pertaubchund ... ..	10 1 0	3 0 3	0 2 5	2 13 10
161	Guzrauz Pahray Beharryloll Pahray ... ..	3 14 6	1 2 9	0 0 11	1 1 10
162	Birjomohun Dass ... ..	15 0 0	4 8 0	0 3 7	4 4 5
171	Mr. Thomas Nicol ... ..	20 14 6	6 4 3	0 5 0	5 15 3
172	Dabee Sahaye Besaty ... ..	6 3 0	1 13 7	0 1 5	1 12 2
173	Gones Sohoye Gopauljee ... ..	22 1 9	6 10 1	0 5 3	6 4 10
174	Lall Dass Bundhoolall ... ..	9 0 0	2 11 1	0 2 2	2 8 11
175	Moorleedhur Poorsuttum Dass ... ..	80 7 3	24 2 1	1 3 3	22 14 10
189	Mothoorah Dass Hurjeebun Dass ... ..	1,500 0 0	450 0 0	22 8 0	427 8 0
190	Honooman Pohoye Goverdhone Dass ... ..	155 9 3	46 10 9	2 5 4	44 5 5
194	Callendur Honooman Sawhaw ... ..	50 13 6	15 4 0	0 12 2	14 7 10
195	Radhoporee Hachanooree Gossain ... ..	68 2 6	20 7 1	1 0 4	19 6 9
198	Porsooram Luckmychund ... ..	31 0 0	9 4 9	0 7 5	8 13 4
199	Gopaul Roy ... ..	95 7 3	28 10 1	1 6 10	27 3 3
200	Banseeahmull Tacoordass ... ..	4 9 9	1 6 1	0 1 1	1 5 0
201	Gobend Narain Laljeemull ... ..	8 15 0	2 10 10	0 2 1	2 8 9
203	Teelucksee Podamjee ... ..	3,101 0 0	930 4 9	46 8 2	883 12 7
204	Rutton Chund Fool Chund ... ..	39 10 4	11 14 3	0 9 6	11 4 9
205	Kissen Persaud Bunwarreeloll ... ..	65 6 0	19 9 9	0 15 8	18 10 1
209	Juddoonauth Dass Goozraty ... ..	76 2 4	22 13 6	1 2 3	21 11 3
210	Shaw Govind Dass ... ..	1,975 7 5	592 10 1	29 10 1	563 0 0
211	Soobudram Ramloll ... ..	589 13 10	176 15 3	8 13 6	168 1 9
212	Konnayloll Gopaul Chund ... ..	125 13 7	37 12 0	1 14 2	35 13 10
213	Nuthmull Jussomunth Roy ... ..	18 1 10	5 6 10	0 4 4	5 2 6
214	Samboo Nauth Tewarry ... ..	22 6 4	6 11 6	0 5 4	6 6 2
215	Choannaloll ... ..	12 6 4	3 11 6	0 2 11	3 8 7
216	Luchmee Chund Fool Chund ... ..	24 7 5	7 5 4	0 5 10	6 15 6
220	Golsab Chund Sookal Chund ... ..	39 7 2	11 13 3	0 9 5	11 3 10
224	Luchmeeloll ... ..	2,566 4 0	769 14 0	38 7 10	731 6 2
226	Mackunloll ... ..	13 1 4	3 14 9	0 3 1	3 11 8
227	Ramphul Baneeersaud ... ..	32 10 0	9 12 6	0 7 10	9 4 8
230	Deelsok Roy Keerat Sing ... ..	3 8 9	1 1 0	0 0 10	1 0 2
231	Baboo Bessessurepersaud ... ..	700 0 0	210 0 0	10 8 0	199 8 0
	Total ... ..		8,475 9 9	423 9 4	8,052 0 5

## No. 3.

In the matter of WILLIAM MARTIN, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 37½ per cent., 5th August 1873.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Hall, H. & C. ... ..	4,000 0 0	1,500 0 0	75 0 0	1,425 0 0

## No. 4.

Estate E. D. LATAPIE and another, Insolvents.

## Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at as. 4 per cent., 2nd June 1874.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Krepaw Nund Shaw ... ..	5,621 12 9	14 0 10	0 11 2	13 5 8
2	Essur Chunder Shaw and Sumboonauth Chowdhry.	11,189 9 3	27 15 7	1 6 4	26 9 3
3	Polin Chunder Coondoo ... ..	2,833 15 3	7 1 4	0 5 8	6 11 8
4	Greegobindo Shaw ... ..	5,648 12 0	14 1 11	0 11 3	13 6 9
5	Morary Dhur Coondoo ... ..	4,341 2 6	10 13 7	0 8 8	10 4 11
6	Hurro Loll Coondoo ... ..	1,707 15 9	4 4 3	0 3 4	4 0 11
7	The India Jute Company, Limited; Agents, Mackinnon, Mackenzie & Co.	2,992 8 0	7 7 8	0 5 11	7 1 9
8	Gobindo Chunder Coondoo ... ..	920 0 0	2 4 9	0 1 10	2 2 11
9	Petamber Prelad Chunder Shaw ... ..	4,941 2 0	12 5 7	0 9 10	11 11 9
10	Petamber Nundy ... ..	7,500 0 0	18 12 0	0 15 0	17 13 0
11	Joy Churn ... ..	4,805 3 2	12 0 2	0 9 7	11 6 7
12	Hurrynauth Mothoora Kanto ... ..	1,341 7 6	3 5 7	0 2 8	3 2 11
15	Haran Chunder Radhanauth Shaw ... ..	1,436 8 4	3 9 5	0 2 10	3 6 7
16	Nicol Fleming & Co. ... ..	3,644 0 9	9 1 9	0 7 3	8 10 6
17	Ramjee Dass Soodootra ... ..	616 0 0	1 8 7	0 1 2	1 7 5
18	Seetanauth Shaw ... ..	411 0 0	1 0 5	0 0 9	0 15 8
19	Gungapersaud Kessub Lall ... ..	1,452 12 9	3 10 1	0 2 10	3 7 3
20	Golapursaud Cabool Chund ... ..	2,234 4 9	5 9 4	0 4 5	5 4 11
21	Ramcanai Poddar ... ..	5,020 11 9	12 8 9	0 10 0	11 14 9
22	Petumber Shaw ... ..	2,922 13 9	7 4 10	0 5 10	6 15 0
23	Anund Doss ... ..	985 0 0	2 7 4	0 1 11	2 5 5
24	Kalla Chund Poddar ... ..	1,321 14 3	3 4 10	0 2 7	3 2 3
25	Kistokissore Poddar ... ..	3,986 7 9	9 15 5	0 7 11	9 7 6
26	Bunshee Poddar ... ..	2,818 13 6	7 0 9	0 5 7	6 11 2
27	Issur Chunder Gossie ... ..	1,924 0 0	4 12 11	0 3 10	4 9 1
29	Prawnkisto Dutt ... ..	7,269 0 0	18 2 9	0 14 6	17 4 3
32	Samarang Sea and Fire Insurance Company and Reliance Marine Insurance Company; Agents, Apear & Co.	600 0 0	1 8 0	0 1 2	1 6 10
34	Bengal Marine Insurance Society; Agent, Thomas DeSouza.	1,100 0 0	2 12 9	0 2 2	2 9 10
37	Abdool Mahomed Mahomed Bhoy ... ..	1,500 0 0	3 12 0	0 3 0	3 9 0
38	Wienholt Brothers ... ..	400 0 0	1 0 0	0 0 9	0 15 3
40	Kstate of Cally Churn Sadkhan ... ..	450 0 0	1 2 0	0 0 10	1 1 2
43	D. B. Mehta ... ..	1,000 0 0	2 8 0	0 2 0	2 6 0
44	Kistodhun Shaw Modoooodun Shaw ... ..	1,362 9 0	3 6 8	0 2 8	3 4 0
58	Sadoorjee Premjee ... ..	8,329 6 8	20 13 2	1 0 7	19 12 7
66	C. Rustomjee Sethna ... ..	6,528 4 5	16 5 1	0 13 0	15 8 1
70	James Hechle ... ..	459 1 0	1 2 4	0 0 11	1 1 5
	Total ... ..	.....	278 15 8	13 13 9	265 1 11

## No. 5.

Estate BALFOUR &amp; COMPANY, Insolvents.

## Schedule of Fourth and Fifth Unclaimed Dividends.

Number.	Names of creditors.	Amount of claim.	Fourth dividend at 14 as. per cent., 7th July 1874.	Fifth dividend at 6 as. per cent., 3rd August 1875.	Total of two dividends.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
32 & 33	S. & C. Bishop & Co. ... ..	7,905 6 6	63 14 9	27 6 4	91 5 1	4 9 0	86 12 1
34 & 35	Thomas Brandreth ... ..	3,108 2 8	27 3 1	11 10 6	38 13 7	1 15 0	36 14 7
36	Engert and Rolfe ... ..	643 8 0	5 10 1	2 6 7	8 0 8	0 6 5	7 11 3
38	William Page ... ..	1,963 1 4	17 2 10	7 5 9	24 8 7	1 3 7	23 3 0



Number.	Names of creditors.	Amount of claim.	Fourth dividend at 14 as. per cent., 7th July 1874.	Fifth dividend at 6 as. per cent., 3rd August 1875.	Total of two dividends.	Loss 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
39	William Page ...	1,465 8 10	12 13 2	5 7 11	18 5 1	0 14 7	17 6 6
40	Julius Liebert ...	3,813 11 7	33 5 11	14 4 10	47 10 9	2 6 1	45 4 8
41	Mrs. Jane O. Robinson ...	1,535 11 5	.....	5 12 2	5 12 2	0 4 7	5 7 7
44	The London Insurance Co. ...	3,637 5 7	31 13 2	13 10 3	45 7 5	2 4 4	43 8 1
45	The Triton Insurance Co. ...	2,986 8 9	.....	11 3 2	11 3 2	0 8 11	10 10 3
46	The Bengal Insurance Co. ...	720 8 0	6 4 10	2 11 3	9 0 1	0 7 2	8 8 11
47	J. A. Charioll ...	1,960 8 3	17 2 5	7 5 8	24 8 1	1 3 7	23 4 6
48	Archibald Glen & Co. ...	910 10 6	7 15 5	3 6 8	11 6 1	0 9 1	10 13 0
49	Shackill & Edward ...	415 1 6	3 10 1	1 8 11	5 3 0	0 4 1	4 14 11
50 & 51	The Manchester Fire Insurance Co. ...	1,637 14 7	14 5 3	6 2 3	20 7 6	1 0 4	19 7 2
52	John Samuels & Co. ...	475 0 0	4 2 6	1 12 6	5 15 0	0 4 9	5 10 3
61	The Secretary, Chamber of Commerce ...	114 9 4	1 0 0	0 6 10	1 6 10	0 1 1	1 5 9
62	The Proprietor, Englishman Press ...	246 1 3	2 2 5	0 14 9	3 1 2	0 2 5	2 14 9
63	The Indian Daily News Co. ...	243 12 0	2 2 1	0 14 7	3 0 8	0 2 5	2 14 3
64	Mackenzie, Lyall & Co. ...	187 8 0	1 10 3	0 11 3	2 5 6	0 1 10	2 3 8
65	Bissonauth Law & Co. ...	157 5 0	1 6 0	0 9 5	1 15 5	0 1 6	1 13 11
67	Wallaroo Mining Co. ...	269 10 9	2 5 9	1 0 2	3 5 11	0 2 8	3 3 3
69 & 70	Thomas & Co. ...	1,624 0 0	14 3 4	6 1 6	20 4 10	1 0 2	19 4 8
72	A. Robotto ...	454 10 6	3 15 7	1 11 3	5 10 10	0 4 6	5 6 4
76	James McPherson ...	656 9 6	5 11 11	2 7 5	8 3 4	0 6 6	7 12 10
79	James Sevrigh ...	170 0 0	1 7 9	0 10 2	2 1 11	0 1 8	2 0 3
80	The City of Glasgow Bank ...	1,347 8 0	11 12 7	5 0 10	16 13 5	0 13 5	16 0 0
85	The American Baptist Missionary Union ...	192 1 0	1 10 7	0 11 6	2 6 1	0 1 10	2 4 3
87	Atkins, B. P. & Co. ...	307 8 0	2 11 0	1 2 5	3 13 5	0 3 0	3 10 5
92	Buckett, J. O. B. ...	469 10 2	4 1 8	1 12 2	5 13 10	0 4 8	5 9 2
93	Batten, J. H. ...	102 15 0	0 14 4	0 6 2	1 4 6	0 1 0	1 3 6
94	Bird, J. W., Lieut.-Col. ...	291 11 10	2 8 10	1 1 6	3 10 4	0 2 11	3 7 5
99a	Balfour, E., Miss ...	112 8 9	0 15 9	0 6 9	1 6 6	0 1 1	1 5 5
101	Cole, A. W., Captain ...	228 3 11	1 15 11	0 13 8	2 13 7	0 2 3	2 11 4
104	Campbell, Crawford ...	365 11 6	3 3 2	1 5 11	4 9 1	0 3 7	4 5 6
105	Cumberledge, A. B., Captain	244 10 0	2 2 2	0 14 8	3 0 10	0 2 5	2 14 5
109	Davis, L. B. J., Captain ...	379 15 5	3 5 2	1 6 9	4 11 11	0 3 9	4 8 2
110	Drummond, H., Lieut.-Col. ...	205 9 8	1 12 9	0 12 4	2 9 1	0 2 0	2 7 1
111	DeBude, F. R., Major ...	766 9 0	6 11 3	2 13 11	9 9 2	0 7 7	9 1 7
114	Douglas, F. Dr. ...	86 0 0	0 12 0	0 5 1	1 1 1	0 0 10	1 0 3
115	Daly, Dr. ...	110 3 10	0 15 5	0 6 7	1 6 0	0 1 1	1 4 11
116	Elliott, A. J. ...	229 0 0	2 0 0	0 13 8	2 13 8	0 2 3	2 11 5
117	Estate of P. Vincent ...	252 7 6	2 3 4	0 15 1	3 2 5	0 2 6	2 15 11
118	Estate of J. Morton ...	213 3 9	1 13 16	0 12 9	2 10 7	0 2 1	2 8 6
119	Ewart, R. S. Coll. ...	403 3 8	4 0 10	1 11 9	5 12 7	0 4 7	5 8 0
128	Graham, J., Captain ...	89 8 0	0 12 6	0 5 4	1 1 10	0 0 10	1 1 0
130	Horseburgh, C. B., Lieut. ...	99 7 9	0 13 11	0 6 0	1 3 11	0 0 11	1 3 0
132	Hawkins, C. R., c.s. ...	316 9 11	2 12 3	1 3 0	3 15 3	0 3 1	3 12 2
133	Haskins, E. J., Dr. ...	593 0 0	5 3 0	2 3 6	7 6 6	0 5 11	7 0 7
142	Kent, H., Major ...	462 10 2	4 0 9	1 11 9	5 12 6	0 4 7	5 7 11
143	Lane, Willmot ...	181 9 0	1 9 5	0 10 11	8 4 4	0 1 9	2 2 7
144	Lyall, J. B., c.s. ...	80 0 0	0 11 2	0 4 10	1 0 0	0 0 9	0 15 3
147	Longmore, W. H. ...	1,389 5 5	12 2 6	5 3 4	17 5 10	0 13 11	16 7 11
148	McNeile, D. J. ...	2,430 9 4	21 4 3	9 1 10	30 6 1	1 8 3	28 13 10
149	Maisey, F. C., Lieut.-Col. ...	1,498 0 0	13 1 8	5 9 11	18 11 7	0 14 11	17 12 8
150	Money, R. C. S. ...	117 6 4	1 0 5	0 7 0	1 7 5	0 1 2	1 6 3
152	McCallan, A. E., Captain ...	93 0 0	0 13 0	0 5 6	1 2 6	0 0 11	1 1 7
153	Martin, A. C. ...	89 2 0	0 12 5	0 5 4	1 1 9	0 0 10	1 0 11
154	Marshall, C., Mrs. ...	124 6 6	1 1 5	0 7 6	1 8 11	0 1 2	1 7 9
155	Melville, S. S., c.s. ...	349 13 0	3 0 11	1 5 0	4 5 11	0 3 5	4 2 6
158	Secretary, Mess, 22nd Punjab Native Infantry ...	222 10 6	1 15 2	0 13 4	2 12 6	0 2 2	2 10 4
159	Macdonald, J. C. ...	236 11 7	2 1 1	0 14 2	2 15 3	0 2 4	2 12 11
162	Mathem ...	630 8 0	5 8 3	2 5 9	7 14 0	0 6 3	7 7 9
163	Major J. C. Miller & Gollucknauth ...	960 4 7	8 6 5	3 9 7	12 0 0	0 9 7	11 6 5
165	Pond, A., Major ...	191 5 6	1 10 9	0 11 5	2 6 2	0 1 10	2 4 4
167	Price, R. A., Lieut. ...	95 11 0	0 13 4	0 5 8	1 3 0	0 0 11	1 2 1
168	Pratt, C. S., Lieut. ...	1,275 5 8	11 2 6	4 12 6	15 15 0	0 12 9	15 2 3
171	Parsons, F., Dr. ...	87 11 0	0 12 3	0 5 7	1 1 10	0 0 10	1 1 0
174	Palmer, W. D., Lieut. ...	756 3 0	6 9 10	2 13 4	9 7 2	0 7 6	8 15 8
175	Pinwell, C. S., Lieut. ...	327 0 0	2 13 9	1 3 7	4 1 4	0 3 3	3 14 1
176	Price, W. R., Dr. ...	101 0 0	0 14 1	0 6 0	1 4 1	0 1 0	1 3 1
178	Patten, Joseph ...	82 0 0	0 11 5	0 4 11	1 0 4	0 0 9	0 15 7
179	President, Band Committee, 6th Regiment, Bengal N. I. ...	84 0 0	0 11 9	0 5 0	1 0 9	0 0 10	0 15 11
180	Reid, C., Brigadier-General ...	168 0 0	1 7 6	0 10 0	2 1 6	0 1 8	1 15 10
182	Ruddock, C. E., Dr. ...	107 2 6	0 15 0	0 6 5	1 5 5	0 1 0	1 4 5
183	Reilly, E. Mrs. ...	89 10 6	0 12 6	0 5 4	1 1 10	0 0 10	1 1 0
184	Smith, G., Freer ...	96 11 0	0 13 6	0 5 9	1 3 3	0 0 11	1 2 4
193	Smith, J. D. ...	101 10 4	0 14 2	0 6 1	1 4 3	0 1 0	1 3 3
194	Shakespeare, H. Captain ...	231 11 2	2 0 5	0 13 9	2 14 2	0 2 3	2 11 11

Number.	Names of creditors.	Amount of claim.	Fourth dividend at 14 as. per cent., 7th July 1874.	Fifth dividend at 6 as. per cent., 3rd August 1875.	Total of two dividends.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
195	Secretary, Agricultural & Horticultural Society ...	105 14 0	0 14 9	0 6 4	1 5 1	0 1 0	1 4 1
196	Stobart, H. ...	87 11 0	0 12 3	0 5 3	1 1 6	0 0 10	1 0 8
198	Smyley, J. B., Major ...	192 1 3	1 10 10	0 11 6	2 6 4	0 1 11	2 4 5
199	Spottiswoode, W. ...	304 13 8	2 10 8	1 2 3	3 12 11	0 3 0	3 9 11
201	Savi, J. B. B., Lieut. ...	789 12 0	6 14 6	2 15 4	9 13 10	0 7 10	9 6 0
202	The representatives of the Revd. Geo. Smith, deceased	1,395 8 3	12 3 4	5 3 8	17 7 0	0 13 11	16 9 1
204	Turner & Co. ...	2,778 15 11	24 5 0	10 6 8	34 11 8	1 11 9	32 15 11
205	Tennant, J. F., Major ...	81 0 0	0 11 4	0 4 10	1 0 2	0 0 9	0 15 5
208	Waddington, H. F., Major ...	186 4 0	1 10 0	0 11 2	2 5 2	0 1 10	2 3 4
209	Walke, E. W. E., Major ...	250 3 8	2 3 0	0 15 0	3 2 0	0 2 6	2 15 6
211	Walton, F. ...	289 0 11	2 8 5	1 1 4	3 9 9	0 2 10	3 6 11
212	Whish, W. T., Lieut. ...	1,065 9 0	9 5 2	3 15 11	13 5 1	0 10 7	12 10 6
215	Wise, D. Captain ...	246 14 8	2 2 6	0 14 10	3 1 4	0 2 5	2 14 11
227	Juggut Chunder & Co. ...	105 4 0	0 14 8	0 6 3	1 4 11	0 1 0	1 3 11
361	Watkins, & Stokoe, ...	1,225 7 0	10 11 6	4 9 6	15 5 0	0 12 3	14 8 9
364	Stack, Collis, & Murfield ...	114 0 0	0 15 11	0 6 10	1 6 9	0 1 1	1 5 8
366	Charles Henderson ...	149 0 0	1 4 10	0 2 11	1 7 9	0 1 2	1 6 7
	Total ...	.....	.....	.....	787 3 10	39 1 10	748 2 0

## No. 6.

In the matter of HURBAN CHUNDER CHUCKERBUTTY, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Number.	Name of creditor.	Amount of claim.	First dividend at 33 per cent., 4th September 1874.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
7	Dabee Doss Sunkerloll ...	3,343 12 0	1,103 7 0	55 2 9	1,048 4 3

## No. 7.

In the matter of DENONAUTH DAY, an Insolvent.

## Schedule of the Second Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	Second dividend at 15 per cent., 27th November 1874.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
27	Ahmud Bux ...	70 0 0	10 8 0	0 8 4	9 15 8
11	Bulloram Day ...	221 8 0	33 3 7	1 10 7	31 9 0
16	Gossain Dass Kaur ...	25 13 0	3 13 11	0 3 1	3 10 10
25	Joora Mull Jossel ...	5 4 0	0 12 7	0 0 7	0 12 0
12	Luckey Money Dassee Sreemutty ...	3,748 14 0	562 5 3	28 1 10	534 3 5
14	Modoosoodun Dass and Parbutty Beebee ...	139 5 0	20 14 4	1 0 8	19 13 8
15	Modoosoodun Sircar ...	252 8 6	37 14 1	1 14 3	35 15 10
17	Maudub Chunder Chatterjee ...	65 14 0	9 14 1	0 7 10	9 6 3
24	Maudub Chunder Mookerjee ...	65 14 0	9 14 1	0 7 10	9 6 3
	Total ...	.....	689 3 11	34 7 0	654 12 11

## No. 8.

In the matter of BRADDON &amp; Co., Insolvents.

## Schedule of the Third Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	Third dividend at 5 annas per cent., 27th November 1874.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	George Samuel Sykes ...	350 0 0	1 1 6	0 0 10	1 0 8
2	Bank of Hindustan, China, and Japan, Ltd. ...	35,322 9 6	110 6 1	5 8 3	104 13 10
4	George Denes Blake ...	921 14 0	2 14 8	0 2 4	2 12 4
6	The Universal Life Assurance Society ...	9,602 8 3	30 0 2	1 8 0	28 8 2
	Total ...	.....	144 6 5	7 3 5	137 3 0



## No. 9.

In the matter of BROJONATH MOOKER, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Number.	Names of creditors.	Amount of claim.	First dividend at 55 per cent., 2nd February 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
8	Nogendronauth Mookerjee ... ..	682 10 0	375 7 1	18 12 4	356 10 9

## No. 10.

In the matter of CHARLES LLOYD EDWARD, an Insolvent.

*Schedule of the Fourth Unclaimed Dividend.*

Number.	Names of creditors.	Amount of claim.	Fourth dividend at 6 per cent., 2nd February 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Agra Bank Society ... ..	400 0 0	24 0 0	1 3 2	22 12 10
	Begbie & Co. ... ..	64 0 0	3 13 5	0 3 1	3 10 4
	Bindabun Paul ... ..	57 0 0	3 6 8	0 2 8	3 4 0
	Blunt, Mrs. Eliza ... ..	37 0 0	2 3 6	0 1 9	2 1 9
	Bhowanee Bearer ... ..	121 9 7	7 4 8	0 5 10	6 14 10
	Crane, W. C. ... ..	35 2 0	2 1 8	0 1 8	2 0 0
	Chalcraft, Mrs. ... ..	20 0 0	1 3 2	0 0 11	1 2 3
	Carshare, Mrs. ... ..	172 10 0	10 5 9	0 8 3	9 13 6
	Halton, Mrs. ... ..	20 0 0	1 3 2	0 0 11	1 2 3
	Hickmarth, Mrs. ... ..	68 6 0	4 1 8	0 3 3	3 14 5
	Jones & Co. ... ..	268 8 0	16 1 9	0 12 10	15 4 11
	Kistomohun Day ... ..	50 0 0	3 0 0	0 2 4	2 13 8
	Maudy, Mrs. ... ..	34 0 0	2 0 8	0 1 7	1 15 1
	Muzzoodie Tailor ... ..	192 0 0	11 8 4	0 9 2	10 15 2
	Palmer, P. ... ..	271 6 6	16 4 7	0 13 0	15 7 7
	Peroo Butcher ... ..	55 4 0	3 5 0	0 2 7	3 2 5
	Ramdhun ... ..	80 0 0	4 12 9	0 3 10	4 8 11
	McKillar & Co. ... ..	46 0 0	2 12 2	0 2 2	2 10 0
	Robinson & Co., W. W. ... ..	20 0 0	1 3 2	0 0 11	1 2 3
	Rada Mohun Pyne ... ..	134 0 0	8 0 8	0 6 5	7 10 3
	Ramdoss Clothman ... ..	38 2 0	2 4 7	0 1 9	2 2 10
	Swinhoe, R., Executor of Mr. Gillanders ... ..	138 10 8	8 5 1	0 6 7	7 14 6
	Statham, H. G. ... ..	54 8 0	3 4 4	0 2 7	3 1 9
	Spence, Mrs. ... ..	21 0 0	1 4 2	0 1 0	1 3 2
	Tandy, H. ... ..	60 4 0	3 9 10	0 2 10	3 7 0
	Titoo Tailor ... ..	47 0 0	2 13 1	0 2 3	2 10 10
	Thomson, T. E. ... ..	26 0 0	1 8 11	0 1 2	1 7 9
	Wilson, Frith & Co. ... ..	974 3 10	58 7 3	2 14 9	55 8 6
	Ork, W. R., for Ranken & Co. ... ..	655 11 8	39 5 6	1 15 5	37 6 1
	Watkins Cliff & Co. ... ..	17 1 1	1 0 5	0 0 9	0 15 8
	Watts & Co. ... ..	50 0 0	3 0 0	0 2 4	2 13 8
	Wilson & Co. ... ..	70 0 0	4 3 2	0 3 4	3 15 10
	Wilson, J. H. ... ..	23 12 0	1 6 10	0 1 1	1 5 9
	Wilkinson, Mr. ... ..	23 15 0	1 7 0	0 1 1	1 5 11
	Total ... ..	.....	260 12 11	12 15 3	247 13 8

## No. 11.

In the matter of GEORGE WALLIS BLACKMORE DORRETT (DORRETT BROTHERS).

*Schedule of the First Unclaimed Dividend.*

Number.	Names of creditors.	Amount of claim.	First dividend at Rs. 1 as 12 per cent., 2nd February 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Aspinal, Mrs. Marianne ... ..	12,898 9 0	225 11 9	11 4 7	214 7 2
1	Byjnauth Baboo ... ..	13,904 15 0	243 5 4	12 2 8	231 2 8
15	Byjnauth and Radhakissen ... ..	125 0 0	2 3 0	0 1 9	2 1 3
4	Doorga Persaud ... ..	3,150 0 0	55 2 0	2 12 1	52 5 11
33	Friend of India Press ... ..	66 0 0	1 2 6	0 0 11	1 1 7
3	Greenway Brothers ... ..	2,589 15 2	45 5 1	2 4 3	43 0 10
24	Gons Mahomed ... ..	75 0 0	1 5 0	0 1 0	1 4 0
8	Hendy & Co., J. M. ... ..	225 0 0	3 15 0	0 3 1	3 11 11
14	Jewa Ram Shah ... ..	283 0 0	4 15 2	0 3 11	4 11 3

Number.	Names of creditors.	Amount of claim.	First dividend at Re. 1 as 12 per cent., 2nd February 1875.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
16	Kishen Poulterer	83 10 0	1 7 5	0 1 2	1 6 3
21	Kirk, J. R.	200 0 0	3 8 0	0 2 9	3 5 3
9	Luchman Doss	275 0 0	4 13 0	0 3 10	4 9 2
11	Laurence, Thomas	221 8 0	3 14 0	0 3 1	3 10 11
7	Mahomed Hossein	280 0 0	4 14 5	0 3 11	4 10 6
19	McSeweney, Mrs.	74 8 0	1 4 10	0 1 0	1 3 10
22	Mooteeram Shah	60 0 0	1 0 10	0 0 10	1 0 0
23	Mofussilite Newspaper Proprietor	150 0 0	2 10 0	0 2 1	2 7 11
5	Radha Mohun Pyne & Co.	3,638 6 3	63 10 9	3 2 11	60 7 10
6	Shah Mahomed & Co.	366 12 0	6 6 8	0 5 1	6 1 7
13	Shah Mahomed	438 14 0	7 10 11	0 6 1	7 4 10
10	Vulceollah	110 12 6	1 15 0	0 1 0	1 13 6
12	Williams, M. J.	225 7 0	3 15 1	0 3 1	3 12 0
		.....	690 3 9	34 7 7	655 12 2

## No. 12.

In the matter of JAMES BLUETT, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at Re. 1 as 10 per cent., 2nd February 1875.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
9	Davies & Co., Mesdames	250 0 0	4 1 0	0 3 3	3 13 9
4	Gibbon, W.	7,000 0 0	113 12 0	5 11 0	108 1 0
1	Hollway, Frederick H.	6,384 0 0	103 11 10	5 2 11	98 8 11
2	Ditto ditto	300 0 0	4 14 0	0 3 10	4 10 2
6	Hay & Co., G. C.	200 0 0	3 4 0	0 2 7	3 1 5
5	Jones & Co., W. H.	200 0 0	3 4 0	0 2 7	3 1 5
17	Nundry Putt Matta	17,000 0 0	276 4 0	13 13 0	262 7 0
14	Ram Lall	80 0 0	1 4 9	0 1 0	1 3 9
3	Wilson Minden	7,000 0 0	113 12 0	5 11 0	108 1 0
	Total	.....	624 3 7	31 3 2	593 0 5

## No. 13.

In the matter of WEEDON THOMAS DAWES, an Insolvent.

## Schedule of the Second Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	Second dividend at Re. 1 as 4 per cent., 2nd February 1875.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
32	Allan, R. W.	400 0 0	5 0 0	0 4 0	4 12 0
34	Allan, R. T.	400 0 0	5 0 0	0 4 0	4 12 0
16	Book Club, 72nd Regiment, N. I.	188 3 2	2 5 8	0 1 10	2 3 10
31	Cally Prosaudd Sein & Co.	159 10 0	1 15 11	0 1 7	1 14 4
10	D'Costa, Mrs.	88 8 4	1 1 8	0 0 10	1 0 10
19	Dowlut Sing, Rajah	438 12 2	5 7 9	0 4 4	5 3 5
18	Elphinstone, G.	162 10 10	2 0 6	0 1 7	1 14 11
33	Edmonds, Mrs.	390 0 0	4 14 0	0 3 10	4 10 2
24	Gobinchunder and Gungadbur Seal	100 0 0	1 4 0	0 1 0	1 3 0
25	Hennessey & Co., John	1,000 0 0	12 8 0	0 10 0	11 14 0
3	Janokey Doss, Baboo	11,800 0 0	147 8 0	7 6 0	140 2 0
11	Kunnie Loll	392 3 7	4 14 5	0 3 11	4 10 6
28	Manuel, J.	344 8 6	4 4 11	0 3 5	4 1 6
2	Ram Doss, Baboo	94,025 0 0	1,175 5 0	58 12 3	1,116 8 9
6	Stewart & Co.	1,208 0 0	15 1 7	0 12 0	14 5 7
7	Shearwood & Co.	100 0 0	1 4 0	0 1 0	1 3 0
1	Thackoordoss Bonnerjee	1,255 0 0	15 11 0	0 12 6	14 14 6
4	Tara Chund Ramchand	8,000 0 0	100 0 0	5 0 0	95 0 0
14	Wright, Mrs. Nathan	513 12 2	6 6 9	0 5 1	6 1 8
21	Wilson & Co., D.	100 0 0	1 4 0	0 1 0	1 3 0
26	Wemble, Captain John	500 0 0	6 4 0	0 5 0	5 15 0
	Total	.....	1,519 9 2	75 15 2	1,443 10 0



## No. 14.

In the matter of SREEGOPAL MISSE, an Insolvent.

## Schedule of First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at Re. 1 as. 4 per cent., 2nd February 1875.	Less 5 per cent. for charges, &c.	Net amount due for the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
7	Chooneyloll ... ..	9,470 6 0	118 6 1	5 14 8	112 7 5
11	Chundameeloll ... ..	218 12 0	2 11 9	0 2 2	2 9 7
9	Durreca Sing ... ..	1,465 4 0	18 5 1	0 14 7	17 6 6
26	Doorga Sunker and Laljeemull ... ..	1,012 2 0	12 10 5	0 10 1	12 0 4
20	Doyaram Loohya ... ..	619 13 6	7 11 11	0 6 2	7 5 9
3	Gungapersaud and Gogon Chund ... ..	2,000 0 0	25 0 0	1 4 0	23 12 0
15	Greedharry Loll ... ..	1,795 2 6	22 7 0	1 1 11	21 5 1
24	Gungapersaud and Ramrutton ... ..	16,641 9 9	208 0 4	10 6 5	197 9 11
27	Gololl Chund Keerut Sing and Joy Chund ... ..	1,500 0 0	18 12 0	0 15 0	17 13 0
29	Gobindloll and Sookhasenloll, Ld. ... ..	450 12 6	5 10 2	0 4 6	5 5 8
10	Holasroy ... ..	558 9 6	6 15 8	0 5 8	6 10 0
4	Juggernaut Swamee ... ..	1,031 8 6	12 14 4	0 10 3	12 4 1
14	Juggernaut Puttuck ... ..	2,500 0 0	31 4 0	1 9 0	29 11 0
8	Komer Seetul Sing Chowghurwah ... ..	4,111 1 6	51 6 2	2 9 1	48 13 1
18	Kewalram Loohya ... ..	902 15 0	11 4 7	0 9 0	10 11 7
19	Kewalram Loohya ... ..	371 3 6	4 10 3	0 3 8	4 6 7
33	Lonololl and Treebhubun Sing ... ..	1,100 0 0	13 12 0	0 11 0	13 1 0
1	Mujlish Roy ... ..	1,000 0 0	12 8 0	0 10 0	11 14 0
2	Mohasook and Doolee Chund ... ..	1,000 0 0	12 8 0	0 10 0	11 14 0
21	Moneyram Loohya ... ..	400 0 0	5 0 0	0 4 0	4 12 0
12	Ramnarain Lallah ... ..	3,000 0 0	37 8 0	1 14 0	35 10 0
30	Radakissen and Gungashahoy ... ..	228 0 0	2 13 7	0 2 3	2 11 4
32	Ruggeonauth Dass and Dall Chund ... ..	8,000 0 0	100 0 0	5 0 0	95 0 0
5	Sreegopal Swamee ... ..	2,791 7 6	34 14 4	1 11 11	33 2 5
22	Shaw Roghooburdial ... ..	108 7 6	1 5 8	0 1 1	1 4 7
23	Shaw Roghooburdial, Shaw Muckunloll, Shaw Coondunloll, and Shaw Foondunloll ... ..	169 7 0	2 1 11	0 1 8	2 0 3
28	Shaw Coondunloll and Shaw Foondunloll ... ..	10,596 6 3	132 7 3	6 9 11	125 13 4
13	Than Sing ... ..	9,614 0 0	120 2 10	6 0 1	114 2 9
16	Ticaram and Ungumull ... ..	249 3 3	3 1 10	0 2 5	2 15 5
17	Tillock Chund Loohya ... ..	1,811 5 3	22 10 3	1 2 1	21 8 2
31	Thakoordoss ... ..	3,565 8 6	44 9 1	2 3 7	42 5 6
25	Woomasunker and Mohunloll ... ..	1,217 12 0	15 3 7	0 12 2	14 7 5
	Total ... ..	.....	1,118 12 1	55 14 4	1,062 13 9

## No. 15.

In the matter of GREEDHUR MULLICK, an Insolvent.

## Schedule of First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 7 as. per cent., 2nd February 1875.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
10	Addoyto Churn Day's estate ... ..	254 0 0	1 1 9	0 0 10	1 0 11
12	Anund Chunder Bose ... ..	1,651 6 9	7 3 7	0 5 9	6 13 10
48	Andotoy Churn Shaw ... ..	876 4 0	3 13 4	0 3 0	3 10 4
13	Bhojrub Chunder Mullick ... ..	500 0 0	2 3 0	0 1 9	2 1 3
17	Brojonauth Dhur ... ..	2,082 0 0	9 1 9	0 7 3	8 10 6
24	Bhojrub Chunder Paul and Tariney Churn Paul ... ..	911 15 6	3 15 10	0 3 2	3 12 8
28	Bholanauth Shaw ... ..	707 8 0	3 1 6	0 2 5	2 15 1
32	Bhogobutty Churn Haldar ... ..	1,384 5 6	6 0 11	0 4 10	5 12 1
60	Budden Chunder Paul ... ..	353 0 0	1 8 8	0 1 2	1 7 6
79	Birley, Currie & Co. ... ..	6,163 10 0	26 15 5	1 5 6	25 9 11
59	Comulmoney Dabey Sreemutty ... ..	800 0 0	3 8 0	0 2 9	3 5 3
46	Doorgapersaud Kur ... ..	686 0 0	3 0 0	0 2 4	2 13 8
75	Enthoom & Co., L. J. ... ..	239 2 0	1 0 9	0 0 10	0 15 11
86	DeCruz, Francis ... ..	2,500 0 0	10 15 0	0 8 9	10 6 3
52	Goberdhone Mullick ... ..	1,000 0 0	4 6 0	0 3 6	4 2 6
85	Gouldswarthy & Co. ... ..	3,500 0 0	15 5 0	0 12 3	14 8 9
28	Gooropersaud Dutt ... ..	4,500 0 0	19 11 0	0 15 9	18 11 3
96	Goluck Chunder Coondoo and Hurrolall Mundle ... ..	681 4 0	2 15 8	0 2 4	2 13 4
38	Haran Chunder Ash ... ..	1,411 15 6	6 2 10	0 4 11	5 13 11
40	Hulodhur Day and Bhojrub Chunder Ghose ... ..	1,990 2 0	8 11 4	0 6 6	8 4 10
50	Hurro Chunder Mookerjee ... ..	1,000 0 0	4 6 0	0 3 6	4 2 6

Number.	Names of creditors.	Amount of claim.	First dividend at 7 as. per cent., 2nd February 1875.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
61	Huber & Co., J. ... ..	727 0 0	3 2 11	0 2 6	3 0 5
98	Hemnauth Chunder ... ..	275 0 0	1 3 8	0 0 11	1 2 4
51	Jitnarain Ruckit and Haran Chunder Ash	339 0 0	1 7 9	0 1 2	1 6 7
64	Jhoota Cutelra Baboo ... ..	612 0 0	2 10 10	0 2 1	2 8 9
73	Jogotanund Mullick ... ..	1,175 6 0	5 2 3	0 4 1	4 14 2
108	Jodonauth Mullick ... ..	400 0 0	1 12 0	0 1 4	1 10 8
16	Keepachoy ... ..	496 0 9	2 2 8	0 1 8	2 1 0
25	Kristo Chunder Sircar and Greesh Chunder Dutt ... ..	314 11 0	1 6 0	0 1 1	1 4 11
62	Kisto Chunder Doss ... ..	866 7 0	3 12 8	0 3 0	3 9 8
65	Kisto Caunt Roy ... ..	744 13 9	3 4 2	0 2 7	3 1 7
97	Khap Chund and Konnyall ... ..	1,137 5 3	4 15 7	0 3 11	4 11 8
76	Leach, Kettlewell & Co. ... ..	1,071 3 3	4 11 0	0 3 9	4 7 3
1	Mackenzie, Lyall & Co. ... ..	624 1 6	2 11 6	0 2 2	2 9 4
42	Modhoosoodun Seal ... ..	1,000 0 0	4 6 0	0 3 6	4 2 6
94	Modhoosoodun Mundle and Pittumber Bullub ... ..	357 2 0	1 9 0	0 1 3	1 7 9
95	Modhoosoodun Mundle and Bholonauth Mundle ... ..	769 8 0	3 5 10	0 2 8	3 3 2
10	Nilmoney Pyne ... ..	727 14 0	3 2 11	0 2 6	3 0 5
22	Nittanund Shaw and Dwarkanauth Shaw ...	1,072 8 6	4 11 1	0 3 9	4 7 4
36	Nilcomul Seal and Kalla Chund Samanto...	406 9 6	1 12 6	0 1 5	1 11 1
2	Punchanun Bhurtacharjee ... ..	700 0 0	3 1 0	0 2 5	2 14 7
25	Prem Chunder Sircar and Greesh Chunder Dutt ... ..	414 11 0	1 13 0	0 1 5	1 11 7
77	Purrier & Co. ... ..	721 4 3	3 2 6	0 2 6	3 0 0
102	Prawnkisto Chuckerbutty ... ..	949 0 0	4 2 5	0 3 3	3 15 2
109	Peard, P. ... ..	500 0 0	2 3 0	0 1 9	2 1 3
14	Ramanund Sein ... ..	5 0 0 0	2 3 0	0 1 9	2 1 3
35	Rajnarain Dhole and Pittumber Day ... ..	1,014 14 9	4 7 1	0 3 6	4 3 7
45	Ramton Shaw ... ..	2,343 12 0	10 4 1	0 8 2	9 11 11
56	Ramrutton Bonnerjee ... ..	351 3 6	1 8 7	0 1 2	1 7 5
58	Rambux and Woodoyram Baboo ... ..	6 9 6 9	2 14 10	0 2 4	2 12 6
70	Ramnarain Singhee ... ..	592 3 6	2 9 5	0 2 0	2 7 5
72	Rajkisto Haldar and Modhoosoodun Haldar	2,295 0 0	10 0 8	0 8 6	9 8 2
103	Rameonoy Mundle ... ..	450 0 0	1 15 6	0 1 6	1 14 0
3	Shaik Olemeeah ... ..	1,081 10 0	4 11 8	0 3 9	4 7 11
27	Shama Churn Sett ... ..	263 2 0	1 2 5	0 0 11	1 1 6
53	Shaik Meeron Meah ... ..	1,110 14 0	4 13 9	0 3 10	4 9 11
54	Shaik Denoo Meah ... ..	298 10 8	1 4 11	0 1 0	1 3 11
57	Saligram Baboo and Doorgapersaud Baboo	350 0 0	1 8 6	0 1 2	1 7 4
78	Scott, Bell & Co. ... ..	9,647 5 3	42 3 4	2 1 9	40 1 7
90	Small & Co. ... ..	2,000 0 0	8 12 0	0 7 0	8 5 0
91	Sarroop Chunder Turruffdar ... ..	2,231 0 0	9 12 2	0 7 9	9 4 5
100	Saraj Mistry ... ..	250 0 0	1 1 6	0 0 10	1 0 8
106	Shearman, Mullins & Co. ... ..	15,000 0 0	65 10 0	3 4 6	62 5 6
44	Viekacur Hazrah ... ..	351 11 3	1 8 7	0 1 2	1 7 5
49	Woomer Sirdar and Coobemoodee Sirdar ...	275 7 0	1 3 3	0 0 11	1 2 4
	Total ... ..	.....	396 10 5	19 11 3	376 15 2

## No. 16.

In the matter of HALLODHUR DAY, an Insolvent.

## Schedule of the Second Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	Second dividend at 3 as. p-r cent., 2nd February 1875.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Ramanundo Ghose and Ramdhone Nundy...	1,300 0 0	2 7 0	0 1 11	2 5 1
2	Ramnudy Mundle ... ..	1,822 4 0	3 6 8	0 2 9	3 3 11
3	Manaram and Buddinauth Baboo...	4,245 0 0	7 15 4	0 6 4	7 9 0
4	Gopeenauth Mozendar and others ... ..	15,075 9 3	28 4 3	1 6 7	26 13 8
5	Rameoomar Rockett ... ..	922 4 0	1 11 8	0 1 4	1 10 4
6	Nim Chund Baboo and others ... ..	4,123 0 0	7 11 8	0 6 2	7 5 6
7	Sookdeb and Kistomohun ... ..	3,000 0 0	5 10 0	0 4 6	5 5 6
8	Calla Chund Kerformah ... ..	1,700 0 0	3 3 0	0 2 6	3 0 6
9	Koonioobeharry Saha ... ..	805 0 0	1 8 2	0 1 2	1 7 0
10	Muddon Mohun Saha ... ..	1,000 0 0	1 14 0	0 1 6	1 12 6
11	Jugro Mohon Saha and another ... ..	2,400 0 0	4 8 0	0 3 7	4 4 5
12	Gocool Chund Dan ... ..	1,000 0 0	1 14 0	0 1 6	1 12 6
13	Emaundey Mullick and another ... ..	3,089 0 0	5 12 8	0 4 7	5 8 1

Number.	Names of creditors.	Amount of claim.	Second dividend at 5 as. per cent., 2nd February 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
14	Muddon Mohon Sircar and another...	672 0 0	1 4 2	0 1 0	1 3 2
19	A. Grant	1,500 0 0	2 13 0	0 2 3	2 10 9
54	Bissumbhar Day	1,926 3 6	3 9 9	0 2 10	3 6 11
107	Calcutta Bank	27,000 0 0	50 10 0	2 8 6	48 1 6
108	Seeboosondery Dassee Exia	10,000 0 0	18 12 0	0 15 0	17 13 0
109	Juggo Mohon Seal	40,000 0 0	75 0 0	3 12 0	71 4 0
110	Mutty Chund Baboo...	20,000 0 0	37 8 0	1 14 0	35 10 0
111	Prawnkisto Seal	15,000 0 0	28 2 0	1 6 6	26 11 6
112	Cassenauth Rockett	1,500 0 0	2 13 0	0 2 3	2 10 9
117	Sibnarain Ghose	15,000 0 0	28 2 0	1 6 6	26 11 6
120	Nursing Chunder Roy	1,000 0 0	1 14 0	0 1 6	1 12 6
	Total	.....	326 6 4	16 4 9	310 1 7

## No. 17.

In the matter of KESSUELLALL MULICK, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 7 per cent., 2nd March 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
7	Bonomally Sen	275 0 0	19 4 0	0 15 4	18 4 8
11	Beharry Lal Dischett...	45 5 0	3 2 9	0 2 6	3 0 3
16	Brindabun Mullick	20 0 0	1 6 5	0 1 1	1 5 4
9	Dwarkanauth Dey	600 0 0	42 0 0	2 1 7	39 14 5
4	Gostobeharry Mullick...	198 0 0	13 13 9	0 11 1	13 2 8
18	Gopaul Chunder Dutt...	280 0 0	19 9 7	0 15 6	18 10 1
14	Nurruthum Mullick	62 5 0	4 5 9	0 3 5	4 2 4
23	Prawnkisto Laha	909 12 9	63 10 11	3 2 11	60 8 0
10	Rooplall Day	153 4 6	10 11 8	0 8 7	10 3 1
1	Sookdynall Soerjee Mull	25 13 6	1 12 11	0 1 5	1 11 6
15	Surrut Chunder Chuckerbutty	90 0 0	6 4 10	0 5 0	5 15 10
	Total	.....	186 2 7	9 4 5	176 14 2

## No. 18.

In the matter of ALEXANDER WALLACE &amp; Co, Insolvents.

## Schedule of the Third Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	Third dividend at 5 per cent., 2nd March 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4	Thomas Pain & Co.	7,194 3 4	359 11 4	17 15 9	341 11 7
6	W. Johnson	120 0 0	6 0 0	0 4 9	5 11 3
7	William Henderson	300 0 0	15 0 0	0 12 0	14 4 0
	Total	.....	1,495 15 10	74 4 8	1,411 11 2

## No. 19.

In the matter of OMRAO SING, an Insolvent.

Number.	Names of creditors.	Amount of claim.	First dividend at Rs. 1-12 per cent., 2nd March 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
13	Bulka Dass, Budree Dass Mokeem	474 15 6	8 5 0	0 6 7	7 14 5
7	Calla Chund Pointh	459 4 9	8 0 7	0 6 5	7 10 2
34	Dwarkanauth Sircar	173 14 0	3 0 8	0 2 5	2 14 3
2	Greedharcelall Konnylall	334 8 6	5 13 8	0 4 8	5 9 0
14	Honooman Dass	1,500 0 0	26 4 0	1 5 0	24 15 0
32	Johurmull Doya Chund	1,439 14 0	25 3 2	1 4 1	23 15 1



Number.	Names of creditors.	Amount of claim.	First dividend at Re. 1-12 per cent., 2nd March 1875.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4	Kistolall Ghose ... ..	67 0 6	1 2 9	0 0 11	1 1 10
8	Koylas Chunder Bagchee ... ..	64 1 0	1 1 11	0 0 10	1 1 1
21	Kaloo Baboo Lal Chund ... ..	743 13 0	13 0 3	6 10 4	12 5 11
5	Manick Chuckerbutty ... ..	347 12 0	6 1 5	0 4 10	5 12 7
11	Mutehooaram Mundle ... ..	91 9 6	1 9 8	0 1 3	1 8 5
17	Mohunlall Lap Chund ... ..	518 4 6	9 1 1	0 7 3	8 9 10
10	Opoorbonarain Mundle ... ..	75 0 0	1 5 0	0 1 0	1 4 0
3	Rooplall Mookerjee ... ..	540 7 0	9 7 4	0 7 6	8 15 10
6	Ramnarain Dass ... ..	457 15 0	8 9 3	0 6 4	7 9 11
9	Ram Chunder Bhur ... ..	826 13 6	14 7 6	0 11 6	13 12 9
15	Sirdar Mull ... ..	104 15 0	1 13 5	0 1 5	1 12 0
12	Thakooram Nandy ... ..	353 0 0	6 2 10	0 4 11	5 13 11
	Total ... ..	.....	150 0 6	7 7 3	142 9 3

## No. 20.

In the matter of GEORGE FRASER RAILLEY, an Insolvent.

## Schedule of the Second Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	Second dividend at 12 as. per cent., 2nd March 1875.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
32	Alexander, R. ... ..	4,000 0 0	30 0 0	1 8 0	28 8 0
15	Bell, W. ... ..	500 0 0	3 12 0	0 3 0	3 9 0
21	Bagshaw & Co. ... ..	700 0 0	5 4 0	0 4 2	4 15 10
5	Crump, P. R. ... ..	300 0 0	2 4 0	0 1 9	2 2 3
7	Calypersaud Scin & Co. ... ..	900 0 0	6 12 0	0 5 4	6 6 8
8	Curri & Co. ... ..	1,500 0 0	11 4 0	0 9 0	10 11 0
10	Coles, J. R. ... ..	350 0 0	2 10 0	0 2 1	2 7 11
37	DePenning, P. ... ..	1,200 0 0	9 0 0	0 7 2	8 8 10
19	Gouger, A. ... ..	617 4 0	4 10 0	0 3 8	4 6 4
50	Greenway Brothers ... ..	380 0 0	2 13 7	0 2 3	2 11 4
4	Howard, William for R. Beetson ... ..	12,300 0 0	92 4 0	4 9 9	87 10 2
46	Llewelyn, J. ... ..	800 0 0	6 0 0	0 4 9	5 11 3
51	Mackillop Stewart & Co. ... ..	700 0 0	5 4 0	0 4 2	4 15 10
29	Newson, Gasper ... ..	3,000 0 0	22 8 0	1 2 0	21 6 0
34	Newson, J. ... ..	800 0 0	6 0 0	0 4 9	5 11 3
42	Pearson, Dr. J. T. ... ..	300 0 0	2 4 0	0 1 9	2 2 3
35	Ram Chunder Doss & Co. ... ..	454 8 0	3 6 6	0 2 8	3 3 10
28	Surroop Chund Datt ... ..	300 0 0	2 4 0	0 1 9	2 2 3
47	Swinhoe, T. B. ... ..	180 0 0	1 5 7	0 1 0	1 4 7
47	Shackleton, G. C. ... ..	1,500 0 0	11 4 0	0 9 0	10 11 0
31	Williamson Brothers ... ..	254 0 0	1 14 6	0 1 6	1 13 0
44	Newson, J. ... ..	700 0 0	5 4 0	0 4 2	4 15 10
	Gamble, J. H. ... ..	9,213 0 0	69 1 7	3 7 3	65 10 4
	Total ... ..	.....	307 1 9	15 4 11	291 12 10

## No. 21.

In the matter of HENRY WILLIAM IRVINE WOOD, an Insolvent.

Number.	Names of creditors.	Amount of claim.	First dividend at 14 per cent., 3rd August 1875.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Ezekiel Judah ... ..	5,100 0 0	76 8 0	3 13 2	72 10 10
2	Samma Churn Bhose ... ..	15,000 0 0	225 0 0	11 4 0	213 12 0
6	C. Eales ... ..	250 0 0	4 3 2	0 3 4	3 15 10
7	Captain H. E. Pallin ... ..	2,656 0 0	39 13 5	1 15 10	37 13 7
8	A. Roberts ... ..	275 1 9	4 2 0	0 3 3	3 14 9
10	Apcar & Co., Secretary of the Reliance Marine Insurance Office ... ..	2,000 0 0	30 0 0	1 8 0	28 8 0
11	M. C. Jonkim, Secretary, Calcutta Merchant Marine Insurance Society ... ..	2,000 0 0	30 0 0	1 8 0	28 8 0

Number.	Names of creditors.	Amount of claim.	First dividend at 14 per cent., 3rd August 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
13	Oma Churn Mitter ... ..	1,000 0 0	15 0 0	0 12 0	14 4 0
14	Gourmonee Dassee ... ..	1,000 0 0	15 0 0	0 12 0	14 4 0
15	Rajendranath Sein ... ..	1,576 0 0	23 10 3	1 2 11	22 7 4
17	John and Charles White & Co. ... ..	4,000 0 0	60 0 0	3 0 0	57 0 0
18	Major-General H. Wood, C.B. ... ..	15,000 0 0	225 0 0	11 4 0	213 12 0
19	Mackenzie, Lyall & Co. ... ..	185 0 0	2 12 5	0 2 2	2 10 3
20	D. Wilson & Co. ... ..	210 0 0	3 2 5	0 2 6	2 15 11
21	Forbes & Co. ... ..	142 0 0	2 2 0	0 1 8	2 0 4
22	F. W. Brown & Co. ... ..	190 0 0	1 8 0	0 1 2	1 6 10
23	Harman & Co. ... ..	200 0 0	3 0 0	0 2 4	2 13 8
26	Bissonnauth Law & Co. ... ..	168 8 0	2 8 7	0 2 0	2 6 7
27	Mod-oodun Dey & Co. ... ..	200 0 0	3 0 0	0 2 4	2 13 8
28	Kedarnauth Dutt ... ..	200 0 0	3 0 0	0 2 4	2 13 8
29	North-Western Bank ... ..	3,552 2 7	53 4 6	2 10 7	50 9 11
32	Henry H. Poe, Executor to the Estate of W. H. Poe ... ..	500 0 0	7 8 0	0 6 0	7 2 0
33	Henry H. Poe ... ..	950 0 0	14 4 0	0 11 4	13 8 8
	Total ... ..	.....	844 6 9	42 2 11	802 3 10.

## No. 22.

In the matter of SREENAUTH MULLICK, an Insolvent.

*Schedule of the Second Unclaimed Dividend.*

Number.	Names of creditors.	Amount of claim.	Second dividend at 2 per cent., 3rd August 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Gebind Chunder Coondoo and Ramtonoo Shaw ... ..	2,032 6 6	52 10 4	2 10 1	50 0 3
2	Peterson Simons & Co., \$ 997-79 or ... ..	1,995 9 3	39 14 7	1 15 11	37 14 8
5	Dwarkanauth Shaw ... ..	1,774 10 0	35 7 11	1 12 4	33 11 7
7	Harrolall Shaw ... ..	1,730 3 0	34 9 8	1 11 8	32 14 0
9	Shand, Fairlie & Co., Agents to the North China Insurance Co. ... ..	1,962 0 0	46 1 0	2 4 10	43 12 2
	Ditto ditto South Insurance Co. Ltd. ... ..	341 3 6			
10	Khuggessur Coondoo and Gopaul Chunder Ghose ... ..	767 8 9	15 5 7	0 12 3	14 3 4
16	Sreenauth Ghose ... ..	2,078 6 6	41 9 1	2 1 3	39 7 10
	Total ... ..	.....	265 10 2	13 4 4	252 5 10

## No. 23.

In the matter of ALEXANDER McVICAR SMITH (D. A. SMITH &amp; Co.).

*Schedule of the First Unclaimed Dividend.*

Number.	Names of creditors.	Amount of claim.	First dividend at 4 per cent., 3rd August 1878.	Less 5 per cent. for charges, &c.	Net amount due for the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Kurmona Luke & Co. ... ..	1,00,000 0 0	250 0 0	12 8 0	237 8 0
2	Peter Mathew ... ..	5,000 0 0	12 8 0	0 10 0	11 14 0
3	McInroy and Gomersall ... ..	800 0 0	2 0 0	0 1 7	1 14 5
4	Ross, Robertson & Co. ... ..	2,800 0 0	7 0 0	0 5 7	6 10 5
5	McInroy, Ross, and Gomersall ... ..	500 0 0	1 4 0	0 1 0	1 3 0
6	D. J. Thomson & Co. ... ..	1,000 0 0	2 8 0	0 2 0	2 6 0
8	Kirtree Chunder Mitter ... ..	5,375 0 0	13 7 0	0 10 9	12 12 3
9	Ockoer Chunder Roy ... ..	4,830 4 9	12 1 2	0 9 7	11 7 7
10	Chartered Mercantile Bank of India, London, and China ... ..	22,000 0 0	55 0 0	2 12 0	52 4 0
12	Ramloll Budree Doss ... ..	30,000 0 0	75 0 0	3 12 0	71 4 0
13	Mirza Abdool Kurreem ... ..	30,000 0 0	75 0 0	3 12 0	71 4 0
15	Surroop Chunder, Mothoor Mohun Podur... ..	20,000 0 0	50 0 0	2 8 0	47 8 0
16	Nanoo Baboo ... ..	5,000 0 0	12 8 0	0 10 0	11 14 0
	Total ... ..	.....	568 4 2	28 6 6	539 13 8

No. 24.

In the matter of BULDEO DASS, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Number.	Names of creditors of Mirzapore firm.	Amount of claim.			First dividend at Rs. 8 per cent., 11th September 1875.			Less 5 per cent. for charges, &c.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Sewainam Jhootaram ... ..	126	4	3	10	1	7	0	8	0
2	Thakoormun Bhuggut Gunnessram...	88	8	9	7	1	4	0	5	8
4	Hurkissen ... ..	100	0	0	8	0	0	0	6	4
5	Bahadoor Mull Sewpersaud ... ..	300	0	0	24	0	0	1	3	2
6	Rogoonauth Roy Brumadutt...	200	0	0	16	0	0	0	12	9
7	Ram Chund Parick Bhramen ... ..	200	0	0	16	0	0	0	12	9
8	Champa ... ..	1,146	14	0	91	12	0	4	9	4
9	Ramgopaul Ramjiso ... ..	16	13	6	1	5	7	0	1	0
11	M. Beale & Co. ... ..	1,310	1	9	104	12	11	5	3	10
15	Koonjeeloll Bissessur Dass ... ..	59	3	3	4	11	9	0	3	9
17	Beejraj Bhoroomull ... ..	917	7	0	73	6	4	3	10	8
18	Sewaram Khosal Chund ... ..	1,139	11	9	91	2	10	4	8	11
19	Thakoordass Ramgopaul ... ..	99	6	0	7	15	2	0	6	4
20	Samput Roy Johair Mull ... ..	16	8	3	1	5	2	0	1	0
21	Fukeer Chund Bakareedass Mudden Mohun	17	15	6	1	7	0	0	1	1
22	Moola, wife of Muckunlall ... ..	321	0	0	25	10	11	1	4	6
23	Saizpaul Jumnadass ... ..	22	7	9	1	12	9	0	1	5
24	Muneelall Mothrapersaud ... ..	139	9	9	11	2	8	0	8	11
25	Goshyeram Hategeer, Mohunt Purshram Geer, and Joyram Geer ... ..	100	0	3	8	0	0	0	6	4
26	Baboo Purmashurdoyal Narain Sing ... ..	21	8	6	1	11	7	0	1	4
27	E. Macarthy ... ..	35	14	0	2	13	11	0	2	3
28	Sewaram Buldeo Dass ... ..	1,737	14	6	139	0	6	6	15	2
29	Setaram Ramnarain ... ..	21	11	0	1	11	9	0	1	4
30	Sookanund Ramjis ... ..	117	1	0	9	5	10	0	7	5
31	Hurdoyal Khamka ... ..	699	7	6	55	15	3	2	12	9
33	Bheemraj Saizpaid ... ..	100	9	0	8	0	9	0	6	5
34	Bharamull Roy Chund ... ..	1,014	13	0	81	2	11	4	0	11
35	Futtee Chund Joynarain ... ..	39	0	0	3	1	11	0	2	5
36	Jumna Dass Sunker Dass ... ..	66	14	9	5	5	8	0	4	3
38	Gunness Brahmin ... ..	19	7	0	1	8	10	0	1	2
39	Juggernauth Surda Mull ... ..	1,187	11	3	95	0	3	4	12	0
40	Bholanauth Casseenaauth ... ..	3,667	10	6	293	6	7	14	10	8
42	Purmanund Byjeenaauth ... ..	3,830	6	0	306	6	10	15	5	1
43	Sonaheeram Dolar Chund Ramsurun ... ..	2,507	14	6	200	10	1	10	0	6
44	Saligram Roychund ... ..	300	0	0	24	0	0	1	3	2
CREDITORS OF JUBBULPORE FIRMS.										
1	Mahee Dutt Mamraj ... ..	58	11	9	4	11	2	0	3	9
3	Cannylall Gunga Dutt ... ..	261	10	6	20	14	11	1	0	8
4	Salleegram Roy Chund ... ..	933	13	9	74	11	4	3	11	9
5	Tunsookroy Byjeenaauth ... ..	208	8	6	16	6	1	0	13	1
7	Jokeeram Foranull ... ..	157	15	9	12	10	3	0	10	1
8	Gungaram Jeetmull ... ..	148	9	6	11	14	2	0	9	6
9	Buldeeddass Coondunlall ... ..	25	9	3	2	0	8	0	1	7
10	Coonjolall Bissessur Dass ... ..	80	9	6	6	7	2	0	5	1
11	Juggernauth Surder Mull ... ..	1,238	11	0	99	1	6	4	15	3
12	Odye Chund Custoor Chund... ..	250	0	0	20	0	0	1	0	0
13	Chunder Khawn Beharryloll... ..	100	0	0	8	0	0	0	6	4
14	Teluck Chund-Singhy... ..	162	9	9	13	0	1	0	10	4
15	Bissendoyal and Goormookroy Khymka ... ..	233	5	0	19	1	0	0	15	3
16	Doolee Chund Poddar ... ..	154	2	0	12	5	3	0	9	10
17	Hoonooman Dass Doorgapersaud ... ..	230	15	0	18	7	7	0	14	9
18	Ramdutt Gowtea ... ..	40	9	9	3	3	11	0	2	7
19	Wagedele Suchurn Dass ... ..	150	0	0	12	0	0	0	9	7
20	Heerjee Anundjee ... ..	250	0	0	20	0	0	1	0	0
21	Sewram Gopauldass ... ..	1,000	9	0	80	0	9	4	0	0
22	Rogoonauth Dass Hameermull ... ..	250	0	0	20	0	0	1	0	0
23	Gocoldass Gopauldass ... ..	250	0	0	20	0	0	1	0	0
25	Lutchmenarain Connyelall ... ..	474	13	3	37	15	0	1	14	4
26	Reckheeram ... ..	134	10	0	10	12	4	0	8	7
28	Hadjee Sudhy Hadjee Ismile ... ..	457	0	0	36	8	11	1	13	2
29	Kasso Dass Praggee ... ..	25	0	0	2	0	0	0	1	7
30	Suggun Koomar ... ..	171	11	6	13	11	9	0	10	11
32	Jewanram Ramgopaul ... ..	20	0	0	1	9	7	0	1	3
Total ... ..		.....			2,427 12 8			121 3 10		
								2,306 8 10		



## No. 25.

In the matter of DAMOODUR DOSS, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 5 per cent., 11th September 1875.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Poorun Chund Delsware Sing ... ..	664 5 6	33 3 6	1 10 6	31 9 0
3	Punchwan Das Thakoor Das ... ..	132 0 9	6 9 8	0 5 3	6 4 5
4	Chedeeiall Augurwallah ... ..	1,905 7 6	95 4 4	4 12 2	90 8 2
10	Balgobind Doss Gozerate ... ..	280 5 6	14 0 3	0 11 2	13 5 1
11	Nundo Lall Bural ... ..	353 6 0	17 10 8	0 14 1	16 12 7
16	Bullee Misser ... ..	34 5 3	1 11 6	0 1 4	1 10 2
18	Madhoojee Dhurmsee ... ..	191 0 0	9 8 10	0 7 7	9 1 3
22	Munnoolall Seropershaud ... ..	102 13 3	5 2 3	0 4 1	4 14 2
25	Berchund Doss Poddar ... ..	557 6 6	27 13 11	1 6 3	26 7 8
26	Sooruthjee Gobindjee ... ..	25 0 0	1 4 0	0 1 0	1 3 0
27	Hunnoomanjee Salye Gopeenauth ... ..	1,716 7 6	85 13 2	4 4 7	81 8 7
28	Chotyalall Augurwallah ... ..	9,600 0 0	480 0 0	24 0 0	456 0 0
29	Goberdhone Doss ... ..	991 0 0	49 8 10	2 7 7	47 1 3
30	Radanauth Bysack ... ..	7,000 0 0	350 0 0	17 8 0	332 8 0
35	Hurry Churn Sen ... ..	200 0 0	10 0 0	0 8 0	9 8 0
36	Beharrylall Dycheot ... ..	4,000 0 0	200 0 0	10 0 0	190 0 0
	Total ... ..	.....	1,387 10 11	69 5 7	1,318 5 4

## No. 26.

In the matter of HURRYNARAIN KHETTRY, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 5 per cent., 11th September 1875.	Less 5 per cent. for charges, &c.	Net amount due for the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
3	Abdool Kadar Isabhye ... ..	664 15 0	33 3 11	1 10 7	31 9 4
4	Ismail Daoodjee ... ..	338 14 0	16 15 1	0 13 6	16 1 7
5	Daood Khan Isabhye ... ..	224 10 0	11 3 8	0 8 11	10 10 9
7	Daakee Nundun Kassynauth ... ..	149 12 3	9 15 10	0 7 11	9 7 11
8	Koonjolall Mullick ... ..	95 15 0	4 12 9	0 3 10	4 8 11
9	Rajchunder Ruekhit ... ..	33 0 6	1 10 5	0 1 4	1 9 1
12	Gour Mohun Sein ... ..	55 8 0	2 12 5	0 2 2	2 10 3
13	Jowulla Dass ... ..	132 3 0	6 9 9	0 5 3	6 4 6
14	Peairoomealijardoz ... ..	24 0 6	1 3 2	0 0 11	1 2 3
15	Chamroo Sing ... ..	344 11 0	17 3 9	0 13 9	16 6 0
17	Bhoobun Mohun Hay, Merchant ... ..	55 14 0	2 12 8	0 2 2	2 10 6
19	Mohendronath Baboo ... ..	25 0 0	1 4 0	0 1 0	1 3 0
20	Nursinghee Sahey Modengopaul ... ..	200 0 0	10 0 0	0 8 0	9 8 0
21	Imda Ally, Tailor ... ..	30 0 0	1 8 0	0 1 2	1 6 10
23	Gobind Bibee ... ..	150 0 0	7 8 0	0 6 0	7 2 0
26	Twineee Churn Bose ... ..	24,100 0 0	1,205 0 0	60 4 0	1,144 12 0
27	Ullmann Hirschhorn & Co. ... ..	7,712 7 6	385 9 11	19 4 5	366 5 6
28	Sreegopaul Misser ... ..	37,000 0 0	1,850 0 0	92 8 0	1,757 8 0
30	Wolff, Wilman & Co. ... ..	615 10 7	30 12 6	1 8 7	29 3 11
	<i>Creditors of the Umritsur Shop.</i>				
1	Moorleydhur Romsook Dass... ..	200 0 0	10 0 0	0 8 0	9 8 0
2	Kadarnauth Hurryram ... ..	260 4 6	13 0 3	0 10 4	12 5 11
	Total ... ..	.....	3,623 2 1	181 1 10	3,442 0 3

## No. 27.

In the matter of DAVID CALDER, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 1 1/2 per cent., 11th September 1875.	Less 5 per cent. for charges, &c.	Net amount due for the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Samachurn Mullick ... ..	1,000 0 0	15 0 0	0 12 0	14 4 0
3	Janokeynauth Dutt and Panchanun Dutt ... ..	1,260 0 0	18 14 5	0 15 1	17 15 4
4	Panchanun Dutt ... ..	500 0 0	7 8 0	0 6 0	7 2 0

Number.	Names of creditors.	Amount of claim.	First dividend at 14 per cent., 11th September 1878.	Less 5 per cent. for charges, &c.	Net amount due for the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
6	Kunnilyoll Dutt ... ..	700 0 0	10 8 0	0 8 4	9 15 8
8	Tara Chund Ghansamal Dass ... ..	1,000 0 0	15 0 0	0 12 0	14 4 0
11	J. A. Gregory ... ..	400 0 0	6 0 0	0 4 9	5 11 3
12	C. A. Railey ... ..	300 0 0	4 8 0	0 3 7	4 4 5
14	Nawaub Syed Ahmed Alli ... ..	473 0 0	7 1 6	0 5 8	6 11 10
15	Eastman and Co. ... ..	396 0 0	5 15 0	0 4 9	5 10 3
16	Hurryhur Dass ... ..	100 0 0	1 8 0	0 1 2	1 6 10
17	Money Mohun Dass ... ..	100 0 0	1 8 0	0 1 2	1 6 10
18	Brown and Co. ... ..	300 0 0	4 8 0	0 3 7	4 4 5
23	G. G. Hay and Co. ... ..	100 0 0	1 8 0	0 1 2	1 6 10
25	C. Lazarus ... ..	400 0 0	6 0 0	0 4 9	5 11 3
26	Hatch and Stewart ... ..	500 0 0	7 8 0	0 6 0	7 2 0
27	Dodd and Orr ... ..	400 0 0	6 0 0	0 4 9	5 11 3
	Total ... ..	.....	118 14 11	5 14 9	113 0 3

No. 28.

In the matter of SOLAMAN MOLADINA, an Insolvent.

## Schedule of the Second Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	Second dividend at 14 per cent., 23rd November 1878.	Less 5 per cent. for charges, &c.	Net amount due for the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4	Abdool Rohim Hadjee Tyool ... ..	10,231 6 0	102 5 0	5 1 10	97 3 2
10	Allaricka Noor Mahomed ... ..	2,700 0 0	27 0 0	1 5 7	25 10 5
18	Abdool Kurreem Cadoo ... ..	2,500 0 0	25 0 0	1 4 0	23 12 0
19	Ahmud Joosoop ... ..	120 0 0	1 3 2	0 0 11	1 2 3
46	Anund Mohun Khan ... ..	2,699 12 6	26 15 11	1 5 7	25 10 4
116	Apcar & Co. ... ..	2,907 10 6	29 1 2	1 7 3	27 9 11
125	Adam Hadjee ... ..	175 0 0	1 12 0	0 1 4	1 10 8
138	Adam Hadjee Abdool Hamed ... ..	387 14 0	3 14 1	0 3 1	3 11 0
148	Abdool Kurreem Lakamia ... ..	1,144 0 9	11 7 1	0 9 1	10 14 0
155	Abba Abdoolah ... ..	585 0 0	5 13 7	0 4 8	5 8 11
164	Ahmed Mull Bubukeah ... ..	800 0 0	8 0 0	0 6 4	7 9 8
167	Abdool Luteef Ahmed ... ..	2,500 0 0	25 0 0	1 4 0	23 12 0
180	Abdo Bucker Ebrahim ... ..	1,881 4 9	18 13 0	0 15 0	17 14 0
183	Abah Meahkhan Mahomed ... ..	817 8 0	8 2 10	0 6 6	7 12 4
189	Abdool Lutiff ... ..	408 3 0	4 1 4	0 3 3	3 14 1
206	Arjoondass Sreekissen Dass ... ..	500 0 0	5 0 0	0 4 0	4 12 0
233	Aboo Ahmed ... ..	499 10 7	4 15 11	0 3 11	4 12 0
21	Bhugwan Dass Bisjumjee ... ..	700 0 0	7 0 0	0 5 7	6 10 5
39	Brojemohun Shaw, Kishtodhun Shaw ... ..	3,907 5 3	39 1 2	1 15 3	37 1 11
57	Bungsee Poddar ... ..	511 11 0	5 1 10	0 4 1	4 13 9
58	Baneymadub Nandy ... ..	324 3 6	3 3 11	0 2 7	3 1 4
74	Bhoirub Chunder Paul ... ..	1,408 13 3	14 1 4	0 11 3	13 6 1
75	Bhoirub Chunder Bannerjee ... ..	108 3 6	1 1 4	0 0 10	1 0 6
101	Bunkoo ... ..	450 0 0	4 8 0	0 3 7	4 4 5
102	Butjee ... ..	259 0 0	2 8 0	0 2 0	2 6 0
106	Bhoirub Chunder Sircar ... ..	836 8 0	8 5 10	0 6 8	7 15 2
117	Bagram & Co., I. G. ... ..	396 11 9	3 15 6	0 3 2	3 12 4
119	Berners, Sanderson, and Fergusson ... ..	136 8 0	1 5 10	0 1 1	1 4 9
201	Budredoss Sewdass ... ..	5,000 0 0	50 0 0	2 8 0	47 8 0
221	Benjee Hurnjee ... ..	1,197 8 0	11 15 7	0 9 6	11 6 1
223	Bhoorjee Untal ... ..	1,390 13 10	13 14 7	0 11 1	13 3 6
225	Bhunjee Puroctum ... ..	3,000 0 0	30 0 0	1 8 0	28 8 0
13	Camoo Eakoopson & Co. ... ..	217 0 0	2 2 9	0 1 8	2 1 1
152	Casim Taloo ... ..	150 1 6	1 8 0	0 1 2	1 6 10
181	Cassim Saly Mahomed ... ..	140 0 0	1 6 5	0 1 1	1 5 4
229	Comptoir des Compte de Paris, Calcutta Agency ... ..	646 14 0	6 7 6	0 5 2	6 2 4
	Ditto ditto ... ..	8,804 12 0	88 0 9	4 6 5	83 10 0
231	Commercial Bank of Bombay ... ..	10,000 0 0	100 0 0	5 0 0	95 0 0
22	Damoodur Bonerjee ... ..	2,000 0 0	20 0 0	1 0 0	19 0 0
49	Deep Chund Bood Sing ... ..	737 8 0	7 6 0	0 5 10	7 0 2
98	Docking Company, Limited, Calcutta ... ..	7,567 4 9	75 10 9	3 12 6	71 14 3
144	Dada Hamed ... ..	112 0 0	1 1 11	0 0 10	1 1 1
222	Bhunjee Visram ... ..	4,456 0 0	44 8 11	2 3 7	42 5 4
226	Damoodur Thacoorse ... ..	589 8 3	5 14 4	0 4 8	5 9 8
15	Elias Hadjee Abdul Kurreem ... ..	3,700 0 0	37 0 0	1 13 7	35 2 5
136	Ebrahim Hadjee Sarjun ... ..	151 2 6	1 8 2	0 1 2	1 7 0
137	Ebrahim Hadjee Joosoop ... ..	123 6 9	1 3 9	0 0 11	1 2 10

Number.	Names of creditors.	Amount of claim.	Second dividend at Rs. 1 per cent., 23rd November 1878.			Less 5 per cent. for charges, &c.			Net amount due for the creditors.		
			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
176	Essa Dawood ... ..	3,995 14 0	39	15	4	1	15	11	37	15	5
177	Essa Abcoanin ... ..	1,321 5 3	13	3	5	0	10	6	12	8	11
232	Essajee Golaum Hossain ... ..	408 3 10	4	1	4	0	3	3	3	14	1
187	Fahzal Mahomed Essa & Co. ... ..	353 3 0	3	8	6	0	2	9	3	5	9
11	Golaum Hossain Abdool Takoor ... ..	3,600 0 0	36	0	0	1	12	9	34	3	3
40	Gobind Chunder Coondoo Ramtonoo Shaw ... ..	652 5 3	6	8	4	0	5	2	6	3	2
67	Gholamee Jan ... ..	1,812 8 0	18	2	0	0	14	6	17	3	6
94	Goberdhone Dass Roopram ... ..	2,207 11 0	22	1	2	1	1	7	20	15	7
108	Gobind Chunder Dass ... ..	234 3 0	2	5	6	0	1	10	2	3	8
127	Ghega Abdoolah ... ..	150 0 0	1	8	0	0	1	2	1	6	10
204	Govindram Joygepaul ... ..	5,000 0 0	50	0	0	2	8	0	47	8	0
207	Govindram Mothoora Das ... ..	969 8 2	9	11	2	0	7	9	9	3	5
210	Gunradass Brijbookun Dass ... ..	5,156 4 0	51	9	0	2	9	3	48	15	9
2	Hagdee Tar Mahomed Sallay Mahomed ... ..	1,008 5 3	10	1	4	0	8	0	9	9	4
8	Hossein and Dawood ... ..	4,268 4 9	42	10	11	2	2	1	40	8	10
16	Hossein Osman Ismile ... ..	181 9 3	1	13	1	0	1	5	1	11	8
20	Hadjee Saliy Mahomed Elias ... ..	350 0 0	3	8	0	0	2	9	3	5	3
36	Hursa Mull Ram Chunder ... ..	2,500 0 0	25	0	0	1	4	0	23	12	0
44	Heeralall Coondoo ... ..	286 10 3	2	13	10	0	2	3	2	11	7
59	Hurronauth Dutt Chowdry ... ..	109 11 6	1	1	6	0	0	10	1	0	8
61	Hurgobind Shaw, Issur Chunder Shaw ... ..	4,357 8 0	43	9	2	2	2	10	41	6	4
66	Hadjee Meherban Khodabax ... ..	4,387 9 0	43	14	0	2	3	1	41	10	11
105	Hurry Mohun Day ... ..	1,244 0 0	12	7	1	0	9	11	11	13	2
131	Hadjee Kurreem Mahomed Casim ... ..	4,260 10 6	42	9	8	2	2	1	40	7	7
139	Hadjee Ebrahim, Hadjee Maladina ... ..	511 14 3	5	1	11	0	4	1	4	13	10
169	Hadjee Ahmed Salaman ... ..	475 3 3	4	12	0	0	3	9	4	8	3
49	Hadjee Mahomed Sedick ... ..	2,594 0 0	25	15	1	1	4	9	24	10	4
14	Jaun Mahomed Abdool Luteef ... ..	710 14 6	7	1	9	0	5	8	6	12	1
35	Janliram Buruthea ... ..	125 0 0	1	4	0	0	1	0	1	3	0
121	Issur Chunder Ghose ... ..	150 0 0	1	8	0	0	1	2	1	6	10
126	Ibrahim Namary ... ..	568 6 9	5	10	11	0	4	6	5	6	5
132	Ismael Sookun ... ..	422 14 0	4	3	8	0	3	4	4	0	4
202	Jusurintdy Broker ... ..	258 8 11	2	9	4	0	2	0	2	7	4
214	Jeypoull Ram Chandra ... ..	784 4 9	7	13	6	0	6	3	7	7	3
215	Jesraj Mooljee ... ..	5,052 8 0	50	8	5	2	8	5	48	0	0
220	Joyram Ruttonsey ... ..	996 15 0	9	15	6	0	7	11	9	7	7
51	Kalleedass Chunder ... ..	835 14 0	8	5	9	0	6	8	7	15	1
52	Koonjo Beharry Ram, Chintamoney Ram ... ..	1,214 10 0	12	2	4	0	9	8	11	8	8
70	Kisto Churn Coomar ... ..	1,390 11 6	13	14	6	0	11	1	13	3	5
78	Kissen Chund Bhoom Sing ... ..	557 9 0	5	9	3	0	4	5	5	4	10
182	Kalka Dena, Bulla Dena ... ..	105 13 4	1	0	11	0	0	10	1	0	1
192-93	Koosal Chund Pogram ... ..	8,355 13 7	83	8	11	4	2	10	79	6	1
218	Kessowjee Purshotum ... ..	5,125 0 0	51	4	0	2	9	0	48	11	0
224	Kissorjee Jetta ... ..	161 3 9	1	9	9	0	1	3	1	8	6
28	Lutchmenarain Chotemull ... ..	4,000 0 0	40	0	0	2	0	0	38	0	0
89	Luckeynarain Ruckit ... ..	564 7 9	5	10	4	0	4	6	5	5	10
195	Luchmundoss Sewdoss ... ..	5,000 0 0	50	0	0	2	8	0	47	8	0
17	Mahomed Abdool Luteef ... ..	1,176 5 0	11	12	3	0	9	4	11	2	11
27	Mohunloil Lohi Chund ... ..	6,000 0 0	60	0	0	3	0	0	57	0	0
34	Moolchund Prag Dass ... ..	1,060 0 0	10	0	0	0	8	0	9	8	0
54	Moorareedhur Coondoo, Herallall Coondoo ... ..	2,497 8 6	24	15	7	1	3	11	23	11	8
68	Madab Chunder Ghose, Herallall Coondoo ... ..	1,889 15 6	18	14	4	0	15	1	17	15	3
90	Maudub Nundee Roy ... ..	1,000 0 0	10	0	0	0	8	0	9	8	0
110	Mudoo ... ..	200 0 0	2	0	0	0	1	7	1	14	5
114	Mackiner, J. C. ... ..	600 0 0	6	0	0	0	4	9	5	11	3
115	Mackinnon, Mackenzie & Co. ... ..	475 11 9	4	12	0	0	3	9	4	8	3
122	Mohes Chunder Singh ... ..	400 0 0	4	0	0	0	3	2	3	12	10
124	Manickjee Rustomjee ... ..	350 0 0	3	8	0	0	2	9	3	5	3
141	Mahomed Muckee ... ..	112 9 0	1	2	0	0	0	10	1	1	2
191	Megraj Juzernath ... ..	6,262 15 0	62	10	1	3	2	1	59	8	0
60	Nobin Chunder Coondoo ... ..	4,038 15 9	40	5	7	2	0	3	38	5	4
103	Nothooram ... ..	525 0 0	5	4	0	0	4	2	4	15	10
134	Nobabodeen ... ..	400 0 0	4	0	0	0	3	2	3	12	10
47	Oodoy Churn Mundle, Chundee Churn Mundle ... ..	422 11 0	4	3	8	0	3	4	4	0	4
72	Omachurn Paul ... ..	109 0 0	1	1	5	0	0	10	1	0	7
76	Omachurn Ghosaul ... ..	379 2 6	3	12	8	0	3	0	3	9	8
166	Obhoyram Chooneylall ... ..	2,500 0 0	25	4	0	1	4	0	23	12	0
178	Osman Cadoo ... ..	829 4 6	8	4	8	0	6	7	7	14	1
211	Omerchand Lalljee ... ..	1,059 11 4	10	9	6	0	8	5	10	1	1
50	Prawnkisto Chunder ... ..	575 9 6	5	12	7	0	4	7	5	8	0
56	Pitumber Shaw ... ..	665 10 9	6	10	6	0	5	3	6	5	3
69	Pitumber Coomar ... ..	974 13 6	9	12	0	0	7	9	9	4	3
96	Premsook Seetaram ... ..	543 14 3	5	7	0	0	4	4	5	2	8
99	Punaghazee and Hadjee Cassim ... ..	543 14 3	5	7	0	0	4	4	5	2	8
100	Pertaub Chunder Mullick ... ..	1,797 13 9	17	15	8	0	14	4	17	1	4
104	Premchand Nimchund ... ..	100 0 0	1	0	0	0	0	9	0	15	3



Number.	Names of creditors.	Amount of claim.	Second dividend at 1½ per cent. 23rd November 1875.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
193	Petumber Mistry ... ..	300 0 0	3 0 0	0 2	2 13 8
200	Pooranmull Chunnaram ... ..	1,163 1 6	11 10 1	0 9 3	11 0 10
208	Punchann Dass Poonehund ... ..	800 0 0	8 0 0	0 6 4	7 9 8
45	Ramgopal Nundun ... ..	278 2 0	2 12 6	0 2 2	2 10 4
48	Ramtarun Chunder ... ..	835 14 0	8 5 9	0 6 8	7 15 1
53	Ram Luchee Ram, Ramgobind Ram ... ..	1,135 15 9	11 5 9	0 9 1	10 12 8
64	Ramphul Monour Dass ... ..	7,559 10 6	75 9 6	3 12 5	71 13 1
71	Radamadhuk Mookerjee ... ..	179 3 0	1 12 8	0 1 5	1 11 3
73	Ramnarain Shaw ... ..	1,806 4 0	18 1 0	0 14 5	17 2 7
91	Ramnarain Seal & Co. ... ..	382 0 0	3 13 1	0 3 0	3 10 0
92	Ramdayal Rampertub ... ..	1,564 14 0	15 10 5	0 12 6	14 13 11
107	Ramkonnoy Ghosaul ... ..	3,482 12 6	34 13 3	1 11 10	33 1 5
120	Robertson and Payne ... ..	650 4 0	6 8 0	0 5 2	6 2 10
130	Ramdhone Coomar ... ..	182 0 6	1 13 2	0 1 5	1 11 9
216	Ramchundia Pittumber ... ..	5,051 4 0	50 8 2	2 8 4	47 15 10
228	Royal Bank (Bombay) ... ..	500 0 0	5 0 0	0 4 0	4 12 0
9	Soomar Juffer ... ..	1,000 0 0	10 0 0	0 8 0	9 8 0
42	Sreemunto Mundle ... ..	2,876 10 9	28 12 3	1 7 0	27 5 3
77	Sama Sunker Chowdry ... ..	216 13 6	2 2 8	0 1 8	2 1 0
111	Shaik Juradee ... ..	150 0 0	1 8 0	0 1 2	1 6 10
128	Seenahajee Sheriff ... ..	185 0 0	1 13 7	0 1 5	1 12 2
129	Syad Hussun Shaw, Benjamull Shaw ... ..	574 0 0	5 11 10	0 4 7	5 7 3
151	Seddick Omer ... ..	101 2 9	1 0 2	0 0 9	0 15 5
205	Sreeram Wasseedoy ... ..	2,500 0 0	25 0 0	1 4 0	23 12 0
217	Satajee Giggo ... ..	2,065 8 0	20 10 5	1 0 6	19 9 11
219	Sooder Dass Moorarjee ... ..	4,075 0 0	40 12 0	2 0 7	38 11 5
3	Syed Hadjee Abdool Kurreem ... ..	14,246 15 6	142 7 6	7 1 11	135 5 7
43	Teluck Chunder Shaw, Kistonaath Shaw ... ..	1,136 9 3	11 5 10	0 9 1	10 12 9
109	Tarrinee Churn Mookerjee ... ..	525 0 0	5 4 0	0 4 2	4 15 10
135	Tendaram Ramdonee ... ..	185 15 3	1 13 9	0 1 5	1 12 4
230	Union Bank (Bombay) ... ..	1,145 14 10	11 7 4	0 9 2	10 14 2
188	Vahadina Ebrahim ... ..	10,380 4 3	103 12 10	5 3 0	98 9 10
213	Veerpall Jeypall ... ..	3,041 4 0	30 6 7	1 8 3	28 14 4
113	Yule & Co., A. ... ..	150 0 0	1 8 0	0 1 2	1 6 10
6-7	Fazel Mohamed Essa & Co. ... ..	29,355 11 0	293 8 10	14 10 10	278 14 0
	Total ... ..	.....	3,158 8 10	157 9 8	3,000 15 2

No. 29.

In the matter of ROBERT BARTLETT, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 1½ per cent. 23rd November 1875.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
9	Degumber Dass ... ..	50 0 0	6 4 0	0 5 0	5 15 0
10	Rutton Kisto Roy ... ..	37 0 0	4 10 0	0 3 8	4 6 4
13	Sib Chunder Putwar ... ..	30 0 0	3 12 0	0 3 0	3 9 0
11	Tarra Chund Mookerjee ... ..	17 0 0	2 2 0	0 1 8	2 0 4
16	Burn & Co. ... ..	52 3 9	6 8 5	0 5 2	6 3 3
17	Sreenauth Sen ... ..	50 0 0	6 4 0	0 5 0	5 5 0
18	Rutton Kissorie ... ..	120 0 0	15 0 0	0 12 0	14 4 0
20	Bakarie Khalasie ... ..	80 0 0	10 0 0	0 8 0	9 8 0
21	Omerally ... ..	24 0 0	3 0 0	0 2 4	2 13 8
23	Dhununjoy Chunder & Co. ... ..	25 0 0	3 2 0	0 2 6	2 15 6
24	Salikram and others ... ..	300 0 0	37 8 0	1 14 0	35 10 0
25	Sadoocomar Roy ... ..	300 0 0	37 8 0	1 14 0	35 10 0
26	Allum Goldar ... ..	32 0 0	4 0 0	0 3 2	3 12 10
27	Nobin Mally ... ..	80 0 0	10 0 0	0 8 0	9 8 0
29	Justices of the Peace of Calcutta ... ..	19 6 9	2 6 10	0 4 11	2 4 11
	CREDITORS, PRIVATE.				
2	Benjamin Jacob ... ..	40 0 0	5 0 0	0 4 0	4 12 0
3	Sunker Lallah ... ..	60 0 0	7 8 0	0 6 0	7 2 0
5	The Lady Superior ... ..	49 0 0	6 2 0	0 4 10	5 13 2
	Total ... ..	.....	170 11 3	8 8 3	162 3 0

## No. 1.

Estate CONNY LOLL AND KISSEN MOHUN BURRALS, Insolvents.

## Schedule of the Third Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	Third dividend at 11 annas per cent., 11th January 1876.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Bindabun Mitter's Estate ... ..	1,523 6 0	10 7 7	0 8 4	9 15 3
	Banyundub Mondole ... ..	570 14 3	3 14 10	0 3 1	3 11 9
	Bogaban Doss' Estate ... ..	153 0 0	1 0 10	0 0 10	1 0 0
	Belautty Khaunum, Bebee ... ..	210 0 0	1 7 1	0 1 1	1 6 0
	Callykisto Ghose ... ..	1,491 12 0	10 4 1	0 8 2	9 11 11
	Chundee Churn Mookerjee ... ..	306 4 6	2 1 8	0 1 8	2 0 0
	Gooroopersaud Dutt ... ..	450 0 0	3 1 6	0 2 5	2 15 1
	Gorind Chunder Bhunjo ... ..	500 0 0	3 7 0	0 2 8	3 4 4
	Hurrakissen and Hurgovind Doss ... ..	5,785 8 9	39 12 5	1 15 10	37 12 7
	Mookta Dasse ... ..	2,400 0 0	16 8 0	0 13 2	15 10 10
	Mohun Chunder Day and others ... ..	954 0 0	6 8 11	0 5 3	6 3 8
	Mohes Chunder and Raj Cunder Sandell ... ..	237 0 0	1 10 1	0 1 3	1 8 10
	Nobongo Dossee ... ..	200 0 0	1 6 0	0 1 1	1 4 11
	Nemy Churn Day's Estate ... ..	165 0 0	1 2 2	0 0 11	1 1 3
	Pearee Dossee ... ..	600 0 0	4 2 0	0 3 3	3 14 9
	Prawnkisto Seal ... ..	168 1 9	1 2 6	0 0 11	1 1 7
	Ramnarain and Ramrutton Mookerjee ... ..	11,275 8 6	77 8 3	3 14 0	73 10 3
	Rungo Dabee Dossee ... ..	800 0 0	5 8 0	0 4 5	5 3 7
	Ramrutton Sing ... ..	2,700 0 0	18 9 0	0 14 10	17 10 2
	Radakissen Mitter ... ..	3,176 10 9	21 13 5	1 1 5	20 12 0
	Ramgobind Shome ... ..	1,380 0 0	9 7 8	0 7 7	9 0 1
	Radhacantjee Idol ... ..	1,027 3 0	7 1 0	0 5 7	6 11 5
	Rampersaud Mullick ... ..	1,457 3 0	10 0 3	0 8 0	9 8 3
	Russickloil Burraul ... ..	221 0 0	1 8 4	0 1 3	1 7 1
	Ramdhone Bannerjee ... ..	201 15 3	1 6 2	0 1 1	1 5 1
	Toolsee Dossee ... ..	600 0 0	4 2 0	0 3 4	3 14 8
	Woodoy Chund Dutt ... ..	165 2 0	1 2 2	0 0 10	1 1 4
	Total ... ..	.....	266 2 11	13 4 3	252 14 8

## No. 2.

Estate WOOMESH CHUNDER BONNERJEE, (G. DELEEMANS AND CO.)

## Schedule of the First Unclaimed Dividend.

Numbers.	Names of creditors.	Amount of claim.	First dividend at 20 per cent. 11th January 1876.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
3	Mons. Tremauraux ... ..	161 6 0	32 4 5	1 9 10	30 10 7
6	Gisborne & Co. ... ..	290 0 0	58 0 0	2 14 5	55 1 7
9	C. F. Vonlinizgy ... ..	41 8 0	8 4 10	0 6 8	7 14 2
13	Yea-in ... ..	39 15 0	7 15 10	0 6 5	7 9 5
17	Sibkristo Daw ... ..	14 8 0	2 14 5	0 2 3	2 12 2
18	G. P. Roy & Co. ... ..	25 0 0	5 0 0	0 4 0	4 12 0
20	J. Augier ... ..	34 0 0	6 12 10	0 5 5	6 7 5
22	Ali Bux ... ..	16 8 0	3 4 10	0 2 7	3 2 3
25	Opendro Coomar Mitter ... ..	2,000 0 0	400 0 0	20 0 0	380 0 0
29	J. Steemburgh ... ..	255 3 5	51 0 8	2 8 10	48 7 10
	Total ... ..	.....	575 9 10	28 12 5	546 13 5

## No. 3.

Estate SHIBCHUNDER SEAL, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Numbers.	Names of creditors.	Amount of claim.	First dividend at 15 per cent. 11th January 1876.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Udder Chunder Day ... ..	500 0 0	75 0 0	3 12 0	71 4 0
4	Bany Madhub Chunder ... ..	100 0 0	15 0 0	0 12 0	14 4 0
6	Khetter Mohun Bysack ... ..	190 3 3	29 6 10	1 7 6	27 15 4
8	Poolin Behary Seal ... ..	1,805 8 9	270 13 3	13 8 8	257 4 7
10	Brojonaath Dutt ... ..	160 0 0	15 0 0	0 12 0	14 4 0
17	D. J. Ezra ... ..	37 6 0	5 9 8	0 4 6	5 5 2
20	Kalli Kisto Laha ... ..	50 0 0	7 8 0	0 6 0	7 2 0
	Total ... ..	.....	418 5 9	20 14 8	397 7 1

## No. 4.

Estate RAMDOYAL GHOSE, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Number.	Name of creditor.	Amount of claim.	First dividend at 33 per cent. 11th January 1876.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
9	Kistodhone Ghose ... ..	37 0 0	12 15 2	0 10 4	12 4 10

## No. 5.

Estate JOHAN CARL RUDOLPH ABENDROTH, an Insolvent. (Separate estate.)

*Schedule of the First Unclaimed Dividend.*

Number.	Names of creditors.	Amount of claim.	First dividend at 8 per cent. 7th March 1876.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
5	C. O. Whitmore & Sons ... ..	62 9 6	5 0 2	0 4 0	4 12 2
12	Gourmohun Dhur & Co. ... ..	21 7 0	1 11 5	0 1 4	1 10 1
	Total ... ..	.....	6 11 7	0 5 4	6 6 3

## No. 6.

Estate KISSORY MOHUN CHUNDER, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of creditors.	Amount of claim.	First dividend at 11 per cent. 2nd May 1876.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
3	Gorruckram and Orjoon Doss ... ..	3,018 2 9	331 15 11	16 9 7	315 6 4
6	Sewsurrin Sing, Jubboo Singh ... ..	500 0 0	55 0 0	2 12 0	52 4 0
7	Mothoor Mohun Roy ... ..	600 0 0	66 0 0	3 4 9	62 11 3
12	Khetter Mohun Dey ... ..	440 2 6	48 6 8	2 6 4	46 0 4
13	Nobin Chunder Sedanto ... ..	395 9 9	43 8 3	2 2 9	41 5 6
14	Shib Chunder Shaw & Co. ... ..	61 0 0	6 11 5	0 5 1	6 6 4
16	Hurryhole Dass ... ..	13 14 3	1 8 5	0 1 2	1 7 3
17	Russickloil Chunder ... ..	30 0 0	3 4 10	0 2 8	3 2 2
19	Guynes Chunder Coondoo ... ..	14 4 0	1 9 1	0 1 3	1 7 10
20	Aubinash Chunder Bonnerjee ... ..	11 9 3	1 4 5	0 1 0	1 3 5
21	Ameer Khan ... ..	45 4 0	4 15 8	0 3 11	4 11 9
22	Hurrynauth Shaw ... ..	115 10 0	12 11 6	0 10 2	12 1 4
23	Issur Chunder Dutt ... ..	53 6 9	5 14 0	0 4 8	5 9 4
25	Nelamber Dutt ... ..	18 10 6	2 0 10	0 1 8	1 15 2
34	Bhuggeeruth Coondoo ... ..	20 0 0	2 3 2	0 1 9	2 1 5
35	Denobundo Nundee ... ..	150 0 0	16 8 0	0 13 2	15 10 10
38	Kally Kisto Dey ... ..	32 0 0	3 8 4	0 2 9	3 5 7
39	Lall Chund Bullodeb ... ..	159 4 9	17 8 5	0 14 0	16 10 5
	Total ... ..	.....	624 10 11	31 2 8	593 8 3

## No. 7.

Estate GREESH CHUNDER MOZOOMDAR, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of creditors.	Amount of claim.	First dividend at 11 per cent. 2nd May 1876.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
3	Sooltan'Chund, Kebul Chund ... ..	533 0 0	58 10 0	2 14 11	55 11 1
7	Greesh Chunder Mitter ... ..	58 9 6	6 7 2	0 5 2	6 2 0
8	Woomesh Chunder Sein and Ram Chunder Sein ... ..	22 6 0	2 7 5	0 1 11	2 5 6
9	Gooroodoss Paul ... ..	72 4 9	7 15 3	0 6 4	7 8 11
11	Prem Chund Dey ... ..	26 5 0	2 14 4	0 2 4	2 12 0
	Total ... ..	.....	78 6 2	3 14 8	74 7 6



No. 8.

Estate KHAN MAHOMED DHURMSER, an Insolvent.

Schedule of the Second Unclaimed Dividend.

Number.	Names of creditors of the Calcutta Firms	Amount of claim.	Second dividend at as. 14 per cent. 6th June 1876.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
22	Alli Mahomed Chowdry ... ..	3,110 1 6	27 3 4	1 5 9	25 13 7
38	Abbas Mullick ... ..	1,717 14 0	15 0 6	0 12 0	14 4 6
90	Apear & Co., Secretary, Reliance Insurance Office.	462 8 0	4 0 9	0 3 2	3 13 7
118	Abboo ... ..	350 0 0	3 1 0	0 2 5	2 17 7
29	Byrub Chunder Paul ... ..	2,551 9 0	22 5 3	1 1 10	21 3 5
	Byrub Chunder Bannerjee ... ..	2,500 0 0	21 14 0	1 1 6	20 12 6
37	Bunsee Podar ... ..	1,836 8 3	16 1 2	0 12 10	15 4 4
49	Bunseebudden Sackhan ... ..	3,723 11 6	32 9 4	1 10 0	30 15 4
56	Begraj Joharee Mull ... ..	222 7 0	1 15 2	0 1 6	1 13 8
75	Bhoor Mull Govind ... ..	6,543 6 3	57 4 0	2 13 9	54 6 3
88	Bagram & Co., J. G., Secretary, Amicable Insurance Office.	5,282 0 0	46 3 6	2 4 11	43 14 7
119	Bulloo (Bullub Doss) ... ..	700 0 0	6 2 0	0 4 10	5 13 2
120	Bunde Ally ... ..	146 4 6	1 4 6	0 1 0	1 3 6
52	Chunderkanto Sett ... ..	240 0 0	2 1 7	0 1 8	1 15 11
95	Chundernauth Nundohurry Shaw ... ..	3,754 4 0	32 13 7	1 10 3	31 3 4
100	Cohn, Fieldman & Co. ... ..	3 3 8 0	2 13 3	0 2 3	2 11 0
101	Colvin, Cowie & Co. ... ..	332 8 0	2 14 7	0 2 3	2 12 4
150	Chartered Bank of India, Australia, and China.	5,682 13 5	49 11 7	2 7 10	47 3 9
60	Deeb Chund Bood Singh ... ..	368 1 0	3 3 6	0 2 6	3 1 0
112	Dhurumsee ... ..	295 2 6	2 9 4	0 2 0	2 7 4
85	Greeza Ghaut Serang ... ..	550 0 0	4 13 0	0 3 10	4 9 2
89	Gregory, M. & Co., Secretary, Hindoostan Marine Insurance Office.	3,793 15 3	33 3 2		
92	Gillanders, Arbuthnot & Co., Agents, Victoria Insurance Office.	1,655 3 6	14 7 9		
96	Gobind Chunder Bannerjee ... ..	149 2 0	1 4 10	0 1 0	1 3 10
98	Gopaul Chunder Roy ... ..	757 12 0	6 10 1	0 5 3	6 4 10
103	Gunga Narain ... ..	116 6 0	1 0 4	0 0 9	0 15 7
105	Gardner, Captain ... ..	350 0 0	3 1 0	0 2 5	2 14 7
12	Hurgopaul Gunnesnarain ... ..	9,080 0 9	79 7 2	3 15 6	75 7 8
30	Heeralall Samunth ... ..	2,249 7 0	19 10 11	0 15 8	18 11 3
61	Hurruck Chund, Khool Chund ... ..	1,062 11 6	9 4 9	0 7 5	8 13 4
72	Hurrydoss Dutt ... ..	1,05 12 3	10 9 9	0 8 5	10 0 4
76	Hazareemull Sagurmull ... ..	2,510 0 9	21 15 5	1 1 6	20 13 11
106	Hurry Mullick ... ..	189 11 0	1 10 7	0 1 3	1 9 4
116	Hassim ... ..	125 0 0	1 1 6	0 0 10	1 0 8
145	Hadjee Jakariah Mahomed & Co. ... ..	2,007 7 6	17 9 1	0 14 0	16 11 1
36	Issur Chunder Bannerjee ... ..	518 12 0	4 8 8	0 3 7	4 5 1
66	Jeetmul Chogmull ... ..	920 7 3	8 0 10	0 6 5	7 10 5
73	Ismaelkhan Mahomed ... ..	2,679 8 0	23 7 2	1 2 9	22 4 5
91	Jardine, Skinner & Co., Agents, Treanton Marine Insurance Office	392 3 10	3 6 11	0 2 8	3 4 3
110	Jonauth Ally Manjee ... ..	2,040 0 0	17 13 7	0 14 3	16 15 4
19	Kisto Coomar ... ..	245 14 0	2 2 5	0 1 8	2 0 9
24	Kirpanauth Day ... ..	1,815 2 6	15 14 2	0 12 8	15 1 6
51	Kirtick Chunder Gangoooley ... ..	123 12 0	1 1 4	0 0 10	1 0 6
63	Kissen Chund Bhoon Sing ... ..	1,111 12 6	9 11 8	0 7 9	9 3 11
128	Kurree Sirdar ... ..	456 8 0	3 15 11	0 3 2	3 12 9
139	Konnyall Day ... ..	1,650 0 0	14 7 0	0 11 6	13 11 6
58	Loll Beharry Dutt ... ..	3,712 8 0	32 7 9	1 9 11	30 13 10
129	Loll Mohun Bustabund ... ..	517 1 0	4 8 5	0 3 7	4 4 10
6	Mool Chund Dwarkadoss ... ..	2,073 13 6	18 2 4	0 14 6	17 3 10
16	Merwan Mecah Kodabux ... ..	2,330 8 0	20 6 3	1 0 3	19 6 0
17	Musrauh Moolah ... ..	5,179 8 6	45 5 2	2 4 3	43 0 11
33	Mooroleedhur Koondoo ... ..	1,191 4 6	10 6 9	0 8 4	9 14 5
39	Moteoolah Mullick ... ..	4,524 9 0	39 9 5	1 15 8	37 9 9
65	Meerzammul Booramull ... ..	568 2 3	4 15 7	0 3 11	4 11 8
104	McLardy, Hugh ... ..	696 0 0	6 1 5	0 4 10	5 12 7
137	Mackenzie, Lyall & Co. ... ..	256 10 9	2 3 11	0 1 9	2 2 2
141	Mackinnon, Mackenzie & Co., Agents, British India Steam Navigation Co.	2,080 0 0	18 3 3	0 14 6	17 4 9
146	Millard, W. S. ... ..	658 9 3	5 12 3	0 4 7	5 7 8
21	Nobogopaul Mookerjee ... ..	599 15 6	5 4 0	0 4 2	4 15 10
50	Nobin Chunder Sircar ... ..	210 5 0	1 13 5	0 1 5	1 12 0
74	Notun Chund ... ..	74,500 0 0	651 14 0	32 9 6	619 4 6
	Ditto ... ..	2,200 0 0	19 4 0	0 15 5	18 4 7
20	Pittumber Coomar ... ..	812 11 3	7 1 10	0 5 7	6 12 3
27	Prosenno Coomar Nundy ... ..	146 0 0	1 4 5	0 1 0	1 3 5
59	Protaub Chunder Mullick ... ..	5,011 12 0	43 13 8	2 3 0	41 10 8
5	Ramrutton Bunseedhur ... ..	7,503 6 0	65 10 5	3 4 6	62 5 11
10	Ramfull Monohur Doss ... ..	1,691 10 6	14 12 10	0 11 10	14 1 0
23	Rajkissen Mookerjee ... ..	2,895 4 6	25 5 4	1 4 3	24 1 1

Number.	Names of creditors.	Amount of claim.	Second dividend at as. 14 per cent., 6th June 1878.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
28	Ramburay Mohadoo Nundy...	1,842 11 0	16 2 0	0 12 11	15 5 1
31	Ramanauth Banerjee ...	4,001 4 3	35 0 2	1 12 0	33 4 2
34	Ramtonoo Shaw, Nobokisto Shaw ...	711 11 0	6 3 8	0 4 11	5 14 9
35	Rokib Mulliek ...	3,310 10 6	28 15 5	1 7 2	27 8 3
40	Ramnarain Chuckerbutty ...	452 15 6	3 15 5	0 3 1	3 12 4
47	Ramsoroop Soorjoopersaud...	6,495 11 6	56 13 5	2 13 5	54 0 0
53	Ramkanoy Ghosaul ...	338 14 3	2 15 5	0 2 4	2 13 1
62	Rutton Chund, Ootum Chund ...	281 2 6	2 7 5	0 1 11	2 5 6
64	Radhanauth Coondoo ...	1,271 7 9	11 2 0	0 8 10	10 9 2
80	Ramdhone Doss, Rogoonauth Doss...	569 8 0	4 15 9	0 3 11	4 11 10
121	Ramjee Doss ...	250 0 0	2 3 0	0 1 9	2 1 3
122	Ramloll ...	226 5 0	1 15 9	0 1 7	1 14 2
142	Ramloll Duloll...	409 10 0	3 9 3	0 2 10	3 6 5
18	Shama Churn Coomar ...	4,535 4 9	39 10 11	1 15 9	37 11 2
26	Shama Churn Nundy...	272 10 0	2 6 2	0 1 10	2 4 4
32	Sreenauth Day...	1,778 12 0	15 9 0	0 12 5	14 12 7
55	Sewadoss Mungle Chund ...	427 1 0	3 11 10	0 2 11	3 8 11
70	Soomar Jaffer, ...	2,950 0 0	25 13 0	1 4 8	24 8 4
97	Sobhan Chowdry ...	140 0 0	1 3 7	0 0 11	1 2 8
102	Toulman & Co., L. W. ...	223 8 0	1 15 4	0 1 6	1 13 10
111	Tophel Ally ...	656 8 0	5 11 11	0 4 6	5 7 5
99	Vertannes, C. A. ...	224 0 0	1 15 4	0 1 7	1 13 9
148	Walton & Co. ...	151 8 0	1 5 3	0 1 0	1 4 3
<i>Bombay Firm.</i>					
4	Ahmedbhoy Habibbhoy ...	6,707 0 0	58 10 11	2 14 11	55 12 0
28	Anundjee Megjee ...	200 0 0	1 12 0	0 1 5	1 10 7
33	Bhuwan Heerjee ...	404 0 0	3 8 7	0 2 9	3 5 10
49	Burjee ...	141 8 0	1 3 10	0 1 0	1 2 10
1	Cossumbhoy Nathubhoy ...	3,900 15 0	34 2 2	1 11 3	32 6 11
11	Currim Nanjee...	242 14 0	2 2 0	0 1 8	2 0 4
15	Chaldoss ...	607 6 9	5 5 1	0 4 3	5 0 10
25	Cooverjee Hurrydoss ...	235 12 0	2 1 0	0 1 7	1 15 5
34	Canjee Cossa ...	300 0 0	2 10 0	0 2 1	2 7 11
10	Dhurmjee Valjee ...	214 0 0	1 14 0	0 1 6	1 12 6
35	Dossa Gopall ...	200 0 0	1 12 0	0 1 5	1 10 7
13	Golaumhoosain Farin...	197 12 0	1 11 7	0 1 5	1 10 2
27	Hurry Ooka ...	204 0 0	1 12 7	0 1 5	1 11 2
42	Hajee Abdoola...	374 0 0	3 4 4	0 2 7	3 1 9
40	Joosub Rohimtollah ...	4,924 14 3	43 1 6	2 2 5	40 15 1
41	Joosub Rohimtollah & Co. ...	3,619 1 6	31 10 8	1 9 3	30 1 5
23	Khultan Soorjee Musjeed ...	3,050 15 0	26 11 1	1 5 4	25 5 9
6	Manjee Assur ...	178 10 5	1 9 0	0 1 3	1 7 9
37	More Topun ...	125 1 9	1 1 9	0 0 10	1 0 11
58	Monmohun and Ulushdoss ...	1,500 0 0	13 2 0	0 10 6	12 7 6
2	Noor Mahomed Ebrahim ...	119 11 8	1 0 9	0 0 9	1 0 0
7	Natthebal, widow of the late Veerjee Bhunjee ...	250 0 0	2 3 0	0 1 9	2 1 3
48	Nusserwanjee Jamsetjee ...	205 6 0	1 12 9	0 1 5	1 11 4
5	Raimoobhoy Dhurmsey ...	2,385 15 0	20 14 0	1 0 8	19 13 4
29	Vulloa Jayraj ...	404 0 0	3 8 7	0 2 9	3 5 10
22	Zeenaram Randyal ...	936 11 6	8 3 2	0 6 6	7 12 8
43	Abdool Currim Doordass & Co. ...	200 0 0	1 12 0	0 1 5	1 10 7
Total ...		.....	2,247 2 6	112 1 6	2,135 1 0

No. 9.

Estate JOWHURLOLL MOOKIM, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 5 as per cent., 4th July 1878.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Monohurdoss Johurlooll ...	5,500 0 0	17 3 0	0 13 9	16 5 3
3	E. C. Cohen ...	350 0 0	1 1 6	0 0 10	1 0 8
4	Sambooram Tiluckchund ...	400 0 0	1 4 0	0 1 0	1 3 0
5	Sownauth Dobay ...	600 0 0	1 14 0	0 1 6	1 12 6

Number.	Names of creditors.	Amount of claim.	First dividend at 5 as. per cent., 4th July 1876.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
6	Kalloomull, Executor to the estate of Rutton Chand Sooklall ... ..	3,350 0 0	10 7 7	0 8 4	9 15 3
7	Gobindee Bibee Khettry ... ..	1,231 4 0	3 13 7	0 3 0	3 10 7
9	Bhoyrodoss Johury ... ..	892 4 0	2 12 7	0 2 2	2 10 5
10	Chattamull Tamby ... ..	800 0 0	2 8 0	0 2 0	2 6 0
12	Kooeca Bibee ... ..	1,250 0 0	3 14 6	0 3 1	3 11 5
13	Brojonauth Gangooly ... ..	1,616 0 0	5 0 9	0 4 0	4 12 9
14	Sodrsook Woodoynull ... ..	4,000 0 0	12 8 0	0 10 0	11 14 0
16	Munnee Bibee ... ..	1,300 0 0	4 1 0	0 3 3	3 13 9
17	Nuthmull Bhugwandass ... ..	2,711 6 0	8 7 6	0 6 9	8 0 9
20	Auckoyram Hurruckchand ... ..	10,946 3 0	34 3 4	1 11 4	32 8 0
22	Pertaub Sing Bonareseedass ... ..	11,454 13 0	35 12 9	1 12 7	34 0 2
25	Balkissen Heeraloll ... ..	4,837 2 0	15 1 10	0 12 1	14 5 9
26	Nathmull Mackraj ... ..	381 15 3	1 3 2	0 0 11	1 2 3
27	Johur Sing Maun Singh ... ..	402 8 0	1 4 2	0 1 0	1 3 2
28	Estate of Samuel Elias Cohen ... ..	2,500 0 0	7 13 0	0 6 3	7 6 9
30	Golaub Chund Boyd ... ..	2,601 10 3	8 2 1	0 6 6	7 11 7
31	Kustoor Chund Bord ... ..	6,000 0 0	18 12 0	0 15 0	17 13 0
33	Kassanauth Bholanauth ... ..	400 0 0	1 4 0	0 1 0	1 3 0
34	Kissorychund Balmokoond ... ..	2,008 10 0	6 4 5	0 5 0	5 15 5
35	Kissenchund Pannaloll ... ..	9,170 3 0	28 10 6	1 6 11	27 3 7
37	Ramchund Poorunchund ... ..	1,906 14 3	5 15 4	0 4 9	5 10 7
38	Pannaloll Dobay ... ..	700 0 0	2 3 0	0 1 9	2 1 3
39	Chooneelall Samotia ... ..	700 0 0	2 3 0	0 1 9	2 1 3
40	Doleychund Kundareemull ... ..	1,500 0 0	4 11 0	0 3 9	4 7 3
41	Poorunchund Methololl ... ..	1,265 10 9	3 15 4	0 3 2	3 12 2
42	Kalkhadoss Budrydoss ... ..	1,048 0 0	3 4 5	0 2 7	3 1 10
43	Juggenauth Mohesry ... ..	4,517 2 6	14 1 10	0 11 3	13 6 7
44	Jumnadoss Luchmyarain ... ..	22,876 9 0	71 7 9	3 9 2	67 14 7
45	Nannuckchund Jewandoss ... ..	1,993 13 0	6 3 8	0 4 11	5 14 9
46	Aebumby Bibee ... ..	1,168 4 0	3 10 5	0 2 11	3 7 6
47	Hurshoymull Inderchand ... ..	7,500 0 0	23 7 0	1 2 9	22 4 3
48	Ramchund Poorunchund ... ..	1,500 0 0	4 11 0	0 3 9	4 7 3
49	Bank of Calcutta ... ..	2,500 0 0	7 13 0	0 6 3	7 6 9
50	Bank of Bengal ... ..	13,000 0 0	40 10 0	2 0 6	38 9 6
51	Gridhareeloll Kanaheeloll ... ..	4,356 12 0	13 9 10	0 10 10	12 15 0
52	Gunnayloll Kharrar ... ..	818 8 6	2 8 11	0 2 0	2 6 11
54	Bhagwan Doss ... ..	2,500 0 0	7 13 0	0 6 3	7 6 9
Total ... ..		.....	451 11 7	22 8 7	429 3 2

No. 10.

Estate EDWARD HANLON, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 2 per cent., 4th July 1876.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	E. O. Moses ... ..	11,500 0 0	230 0 0	11 8 0	218 8 0
2	Balmer, Lawrie and Co. ... ..	2,700 0 0	54 0 0	2 11 2	51 4 10
3	W. T. Fleming ... ..	380 0 0	7 9 7	0 6 0	7 3 7
4	L. Mendes and Co. ... ..	250 0 0	5 0 0	0 4 0	4 12 0
5	Anderson Wallace and Co. ... ..	1,902 2 6	38 0 8	1 14 5	36 2 3
6	W. Rowe ... ..	2,032 0 0	40 10 2	2 0 6	38 9 8
7	Munneeloll Chowdry ... ..	2,000 0 0	40 0 0	2 0 0	38 0 0
8	Memah Mabil Gohurarah Begum ... ..	1,050 0 0	21 0 0	1 0 9	19 15 3
10	Cally Churn Dutt and Co. ... ..	200 0 0	4 0 0	0 3 2	3 12 10
11	H. G. Briggs ... ..	1,090 0 0	21 12 10	1 1 5	20 11 5
12	Sham Chund Chatterjee ... ..	700 0 0	14 0 0	0 11 2	13 4 10
14	J. Andrews ... ..	50 0 0	1 0 0	0 0 9	0 15 3
16	Hurry Mohun Bonnerjee ... ..	11,500 0 0	230 0 0	11 8 0	218 8 0
17	Buskin and Co. ... ..	5,500 0 0	110 0 0	5 8 0	104 8 0
Total ... ..		.....	817 1 3	40 13 4	776 3 11



## No. 11.

Estate ASIATIC MARINE INSURANCE OFFICE.

Schedule of the

Unclaimed Dividend.

Number.	Names of Shareholders.	Amount of assessments paid on shares.	At 325 per share.		
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Numbers of shares.				
	Dodd, Richard ... ..	30,000 0 0	650 0 0	32 8 0	617 8 0
	Kennedy, H. ... ..	45,000 0 0	975 0 0	48 12 0	926 4 0
	Lyall, J. ... ..	15,000 0 0	325 0 0	16 4 0	308 12 0
	Middleton, John ... ..	15,000 0 0	325 0 0	16 4 0	308 12 0
	Neave, T. D. ... ..	45,000 0 0	975 0 0	48 12 0	926 4 0
	Reddie, R. M. ... ..	15,000 0 0	325 0 0	16 4 0	308 12 0
	Rothwell, Richard ... ..	15,000 0 0	325 0 0	16 4 0	308 12 0
	Rennie, John ... ..	15,000 0 0	325 0 0	16 4 0	308 12 0
	Smith, James ... ..	15,000 0 0	325 0 0	16 4 0	308 12 0
	Strong, Robert ... ..	15,000 0 0	325 0 0	16 4 0	308 12 0
	Viadana, Jones ... ..	15,000 0 0	325 0 0	16 4 0	308 12 0
	Total ... ..	.....	5,200 0 0	260 0 0	4,940 0 0

## No. 12.

Estate ALBERT WALTER RAVENSCROFT, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 15 per cent., 1st August 1876.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Hamilton & Co. ... ..	60 10 0	9 1 6	0 7 3	8 10 3
2	W. Loutts ... ..	54 0 0	8 1 7	0 6 5	7 11 2
3	Ranken & Co. ... ..	30 0 0	4 8 0	0 3 7	4 4 5
4	Cotton and Morris ... ..	48 0 0	7 3 2	0 4 11	6 14 3
5	E. W. Symes & Co. ... ..	26 0 0	3 14 5	0 3 1	3 11 4
6	Plomer & Co. ... ..	28 8 0	4 4 5	0 3 5	4 1 0
7	Ball & Co. ... ..	65 0 0	9 12 0	0 7 9	9 4 3
8	Toofy ... ..	20 0 0	3 0 0	0 2 4	2 13 8
9	Simla Bank Corporation ... ..	208 8 0	31 4 5	1 9 0	29 11 5
10	Simla Bank Corporation ... ..	200 0 0	30 0 0	1 8 0	28 8 0
11	Rajkissen Mookerjee & Co. ... ..	80 0 0	12 0 0	0 9 7	11 5 5
12	Pylad Doss ... ..	40 0 0	6 0 0	0 4 9	5 11 3
13	J. Perren ... ..	184 0 0	27 9 7	1 6 0	26 3 7
17	Gobind ... ..	30 0 0	4 8 0	0 3 7	4 4 5
18	Noorah ... ..	83 0 0	12 7 2	0 9 11	11 13 3
19	Great Eastern Hotel Company ... ..	114 9 0	17 2 11	0 13 9	16 5 2
21	Dhurkisto Paul ... ..	67 0 0	10 0 10	0 8 0	9 8 10
	Total ... ..	.....	200 14 0	9 15 4	190 14 8

## No. 13.

Estate JOHN LINDLEY (GILL &amp; Co.)

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 9 per cent., 5th December 1876.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Oriental Bank ... ..	1,380 2 6	124 3 5	6 3 4	118 0 1
3	Delhi and London Bank ... ..	127 8 11	11 7 8	0 9 2	10 14 6
8	Dutt, Bhur & Co. ... ..	133 8 0	12 0 3	0 9 7	11 6 8
9	G. F. Kellner & Co. ... ..	259 13 8	23 6 2	1 2 8	22 3 6
11	Simpson, Lawrie & Co. ... ..	637 15 6	57 6 8	2 13 11	54 8 9
12	Ernsthausen & Oesterley ... ..	50 0 0	4 8 0	0 3 7	4 4 5
13	Smith, Stanistreet & Co. ... ..	76 8 0	6 14 2	0 5 6	6 8 8
14	Rockitt & Co. ... ..	40 13 3	3 10 10	0 2 11	3 7 11
15	Calcutta Trades Association ... ..	36 0 0	3 3 10	0 2 7	3 1 3
17	City Press ... ..	97 0 0	8 11 8	0 6 11	8 4 9
19	Issur Chunder Chowdry ... ..	21 10 0	1 15 2	0 1 6	1 13 8
25	Englishman Press ... ..	81 0 0	7 4 8	0 5 10	6 14 10
26	R. W. Brooks ... ..	243 9 0	21 14 9	1 1 6	20 13 3
30	R. Kelley Maitland ... ..	1,163 15 0	104 12 0	5 3 9	99 8 3
31	Shib Churn Dutt & Co. ... ..	171 0 0	15 6 3	0 12 3	14 10 0
32	Great Eastern Hotel Company ... ..	15 4 0	1 6 0	0 1 1	1 4 11
42	National Bank ... ..	193 8 9	17 6 8	0 13 11	16 8 9
43	J. H. Weaver ... ..	13 7 9	1 3 5	0 0 11	1 2 6

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 9 per cent., 5th September 1876.	Less 5 per cent. for charges, &c.	
	<i>Estate JOHN LINDLEY (Separate.)</i>	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
3	Baker & Catcliffe ... ..	27 0 0	2 6 11	0 1 11	2 5 0
4	Harman & Co. ... ..	90 0 0	8 1 7	0 6 5	7 11 2
5	Great Eastern Hotel ... ..	166 8 6	14 1 5	0 11 3	13 6 2
6	Hunter & Co. ... ..	38 5 3	3 7 3	0 2 9	3 4 6
	Total ...	.....	454 14 9	22 11 3	432 3 6

## No. 14.

Estate WILLIAM SAMUEL KELLY, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 2 per cent., 5th September 1876.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Prawnkissen Law & Co. ... ..	3,237 7 9	64 11 11	3 3 9	61 8 2
8	John Smith and Son ... ..	320 0 0	6 6 5	0 5 1	6 1 4
9	Miss Milford ... ..	500 0 0	10 0 0	0 8 0	9 8 0
10	Christian Alhusen & Co. ... ..	30,000 0 0	600 0 0	30 0 0	570 0 0
	Total ...	.....	681 2 4	34 0 10	647 1 6

## No. 15.

Estate ALEXANDER WILSON, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Number.	Name of Creditor.	Amount of claim.	First dividend at 4 per cent., 5th September 1876.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Gungannarain Bonnerjee ... ..	3,590 0 0	143 9 7	7 2 10	136 6 9

## No. 16.

Estate LUTCHMEENARAIN KHETTRY, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 10 per cent., 5th September 1876.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Ralli Brothers ... ..	900 0 0	90 0 0	4 8 0	85 8 0
3	Grant Smith & Co. ... ..	744 0 0	74 6 5	3 11 6	70 10 11
4	Pennington & Co. ... ..	1,293 8 0	129 5 7	6 7 5	122 14 2
5	George Henderson & Co., and their Banians, Messrs. Nolitmohun Doss and Gopeemohun Doss.	360 0 0	36 0 0	1 12 9	34 3 3
9	Sittaram Bheybaryloll ... ..	92 4 6	9 3 8	0 7 4	8 12 4
10	Bhugwan Doss Tecun Chund ... ..	99 6 0	9 15 0	0 7 11	9 7 1
12	Gooman Sing Panchanun Doss ... ..	125 0 0	12 8 0	0 10 0	11 14 0
13	Chunteo Sing Doogar... ..	213 8 0	21 5 7	1 1 1	20 4 6
15	Kalooram Dabeydial... ..	34 6 0	3 7 0	0 2 9	3 4 3
16	Ramnarain Bhugut ... ..	62 8 0	6 4 0	0 5 0	5 15 0
17	Monohar Doss Bissessur Doss ... ..	274 5 6	27 6 11	1 5 11	26 1 0
18	Bollakee Sing Gopal Doss ... ..	38 6 0	3 13 5	0 3 0	3 10 5
19	Abeer Chand Johurloll ... ..	28 0 0	2 12 10	0 2 2	2 10 8
22	Chunna Mull Khetry ... ..	25 7 0	2 8 8	0 2 0	2 6 8
23	Sham Chund Mulliek ... ..	45 0 0	4 8 0	0 3 7	4 4 5
	Total ...	.....	433 9 1	21 10 5	411 14 8

## No. 17.

Estate JADUB CHUND SEAL, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 6 annas per cent., 5th September 1876.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	William Speir and William Martin, who have survived Richard Howe Cockerell, deceased	52,820 14 5	198 1 3	9 14 5	188 2 10
2	Sreemutty Gopeemoney Dossee ... ..	10,303 9 0	38 10 3	1 14 11	36 11 4
3	Bagshaw & Co. ... ..	11,955 0 0	44 13 4	2 3 10	42 9 6
4	Mackillop Stewart & Co. ... ..	9,256 14 7	34 11 6	1 11 9	32 15 9
5	Benodeelall Chatterjee ... ..	4,297 0 0	16 1 10	0 12 11	15 4 11
7	Baboos Auckeyram Kurram Chund ... ..	5,026 15 9	18 13 7	0 15 1	17 14 6
8	Sreemutty Ryemoney Dassee ... ..	6,249 3 9	23 6 11	1 3 0	22 3 11
9	H. C. Meiklejohn ... ..	1,014 0 9	3 12 10	0 3 1	3 9 9
10	F. G. Sandes ... ..	1,584 3 2	5 15 1	0 4 9	5 10 4
11	Mohanundo Roy ... ..	3,152 7 9	11 13 2	0 9 5	11 3 9
12	Junmojoy Day and Mittonjoy Day ... ..	911 0 0	3 6 8	0 2 9	3 3 11
13	Beharry Lall Day, Benodebeharry Day, and Lall Chund Day ... ..	25,829 0 0	96 13 8	4 13 6	92 0 2
14	Bhurrit Chunder Seal ... ..	3,218 11 6	12 1 2	0 9 8	11 7 6
15	Kistomohun Seal, Bissomohun Seal, and Beernarain Seal ... ..	9,584 14 2	35 15 1	1 12 9	34 2 4
16	Sreemutty Rammoney Dassee, Sreemutty Hurymoney Dassee, and Nundolall Burrall, Executors of late Kistomohun Seal ... ..	2,897 8 3	10 13 10	0 8 8	10 5 2
17	Beharrylall Seal, and Sreemutty Gourmoney Dassee, the representative of late Bissomohun Seal ... ..	2,897 8 3	10 13 10	0 8 8	10 5 2
18	Sreemutty Motty, the representative of Samamoney Dassee ... ..	1,977 8 0	7 6 8	0 5 11	7 0 9
19	Modosoodun Poramanick ... ..	1,455 4 0	5 7 4	0 4 4	5 3 0
20	Beharrylall Auddy and Raushbeharry Auddy ... ..	577 9 0	2 2 8	0 1 8	2 1 0
21	Sreemutty Khettermoney Dassee ... ..	1,597 6 0	5 15 10	0 4 9	5 11 1
23	Anundo Chatterjee, Raj Kessore Chatterjee, Issur Chunder Chatterjee, and Kally Prosono Chatterjee ... ..	2,647 3 0	9 14 10	0 7 11	9 6 11
25	Nophor Cooloo ... ..	650 0 0	2 7 0	0 1 11	2 5 1
26	Jogomohun Ghose ... ..	984 6 0	3 11 1	0 2 11	3 8 2
32	Saugoor Biswas and Madub Chunder Jadee ... ..	1,270 0 0	4 12 2	0 3 9	4 8 5
	Total ... ..	.....	608 1 7	30 6 4	577 11 3

## No. 18.

Estate NOBINKISSEN GHOSE, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 25 per cent., 5th September 1876.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Hubbib Butcher and Drass toollah Butcher	837 1 0	209 4 3	10 7 5	198 12 10
3	Shaik Dannis ... ..	240 9 0	60 2 3	3 0 1	57 2 2
4	Ramdhone Ghose ... ..	212 3 0	53 0 9	2 10 5	50 6 4
6	Kally Dass Mitter ... ..	811 11 11	202 14 11	10 2 4	192 12 7
7	Bhaggobutty Churn Ghuttack ... ..	265 14 0	66 7 6	3 5 2	63 2 4
8	Nilmoney Sircar ... ..	492 4 0	123 1 0	6 2 5	116 14 7
9	Luekey Narain Dass & Co. ... ..	67 4 0	16 13 0	0 13 5	15 15 7
10	Sadoo Churn Dutt ... ..	51 0 0	12 12 0	0 10 2	12 1 10
11	Bissonauth Mundle ... ..	142 3 0	35 8 9	1 12 5	33 12 4
12	Gungaram Day ... ..	90 6 0	22 9 6	1 2 1	21 7 5
13	Gora Gauzee Serang ... ..	32 2 0	8 0 6	0 6 5	7 10 1
14	Chunder Coomar Chatterjee ... ..	247 11 3	61 14 10	3 1 6	58 13 4
15	Nundocomar Soor ... ..	51 2 0	12 12 6	0 10 2	12 2 4
16	Ramdhone Bonnerjee ... ..	58 3 0	14 8 9	0 11 7	13 13 2
17	Dwarkanauth Dass ... ..	16 4 9	4 1 3	0 3 3	3 14 0
19	Legal and personal representative of Gocool Chunder Daw ... ..	76 5 9	19 1 5	0 15 3	18 2 2
21	Isser Chunder Sadkhan ... ..	31 10 0	7 14 6	0 6 3	7 8 3
23	Ram Chunder Ghose ... ..	39 8 0	9 14 0	0 7 11	9 6 1
22	Ram Chunder Shaw ... ..	35 0 0	8 12 0	0 7 0	8 5 0
24	Kalloo Butcher ... ..	20 8 0	5 2 0	0 4 1	4 13 11
25	Neemy Mistree ... ..	148 6 0	37 1 6	1 13 8	35 3 10
26	Mudden Mohun Ghose & Co. ... ..	289 0 0	72 4 0	3 9 9	68 10 3
27	Kassinauth Chatterjee ... ..	19 8 0	4 14 0	0 3 10	4 10 2
28	Gopal Chunder Laha ... ..	40 0 0	10 0 0	0 9 0	9 8 0
29	Seetanauth Dutt ... ..	44 8 0	11 2 0	0 8 10	10 9 2
30	Legal and personal representative of Ram Chunder Goocy ... ..	21 14 0	5 7 6	0 4 4	5 3 2
31	Eshan Chunder Ghose ... ..	16 0 0	4 0 0	0 3 2	3 12 10
32	Ramnarain Day ... ..	7 8 0	1 14 0	0 1 6	1 12 3
33	Sookur Butcher ... ..	52 0 0	13 0 0	0 10 4	12 5 8
34	Golucknath Sandle ... ..	341 0 0	85 4 0	4 4 2	80 15 10
35	Sreekissen Paul ... ..	300 0 0	75 0 0	3 12 0	71 4 0
	Total ... ..	.....	1,274 10 8	63 10 11	1,210 15 9



## No. 19.

Estate JEEBUNAKISSEN BOSE, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 1 per cent., 5th September 1876.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Rameoomar Ghose ... ..	1,500 0 0	15 0 0	0 12 0	14 4 0
9	Moty Chund Goozrattee ... ..	2,000 0 0	20 0 0	1 0 0	19 0 0
10	Dhurm Chund and Mool Chund ... ..	2,000 0 0	20 0 0	1 0 0	19 0 0
12	Kocaram Baboo and Lalbahary Shaha ... ..	1,500 0 0	15 0 0	0 12 0	14 4 0
14	Kistomungul Saha ... ..	125 0 0	1 4 0	0 1 0	1 3 0
16	Obhoy Dassey, widow of Raintonoo Ghose ... ..	25,000 0 0	250 0 0	12 8 0	237 8 0
17	Gopaulkissen Bose ... ..	1,128 13 0	11 4 7	0 9 0	10 11 7
	Total ... ..	.....	332 8 7	16 10 0	315 14 7

## No. 20.

Estate BRINDABUN CHUNDER NEOGHY and NUNDOLALL NEOGHY.

## Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 12-8 per cent., 21st November 1876.		
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Ullman Hirschhorn & Co. ... ..	636 13 9	79 9 8	3 15 8	75 10 0
5	Huber & Co. ... ..	161 1 0	20 2 2	1 0 1	19 2 1
10	Ibrahim Assenje ... ..	14 12 9	1 13 7	0 1 5	1 12 2
11	Mahomed Hossen Abdool Goffer ... ..	69 9 3	8 11 2	0 6 11	8 4 3
12	Wossen Hassenjee ... ..	34 0 0	4 4 0	0 3 5	4 0 7
14	Nusseeroodeen ... ..	145 1 9	18 2 2	0 14 6	17 3 8
15	Alabux Mahomed Ismael ... ..	85 6 0	10 10 9	0 8 6	10 2 3
28	Save Ezra Jew ... ..	72 0 0	9 0 0	0 7 2	8 8 10
35	Hafez Abdoolah ... ..	16 1 0	2 0 2	0 1 7	1 14 7
36	Jussoomooddeen Duftory ... ..	8 10 0	1 1 3	0 0 10	1 0 5
39	Ahmudoolah ... ..	23 2 6	2 14 4	0 2 3	2 12 1
40	Nundolall Day ... ..	1,000 0 0	125 0 0	6 4 0	118 12 0
	Total ... ..	.....	290 15 8	14 8 5	276 7 3

## No. 21.

Estate ALFRED WILLIAM PHIPSON, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 14 per cent., 5th December 1876.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Bank of Calcutta "Limited" in liquidation, Messrs. Fitze and Chater, Liquidators ... ..	3,394 4 7	50 14 7	2 8 8	48 5 11
2	Ditto ... ..	105 14 0	1 9 5	0 1 3	1 8 2
	Ditto ... ..	1,130 0 0	16 15 2	0 13 6	16 1 8
3	Trotman, Chatterjee and Watkins ... ..	850 0 0	12 12 0	0 10 2	12 1 10
	Total ... ..	.....	82 3 2	4 1 7	78 1 7

## No. 1.

Estate C. CHRISTOPHERIDI, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 6 per cent., 14th January 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	L. A. Inglis ... ..	10,000 0 0	600 0 0	30 0 0	570 0 0
6	Radhagobind Shaw ... ..	7,500 0 0	450 0 0	22 8 0	427 8 0
7	Dwarka Mohun Dass ... ..	7,500 0 0	450 0 0	22 8 0	427 8 0
8	Delhi and London Bank ... ..	10,000 0 0	600 0 0	30 0 0	570 0 0
	Total ... ..	.....	2,100 0 0	105 0 0	1,995 0 0

## No. 2.

Estate CONNYLALL and KISSEN MOHUN BURRALS, Insolvents.

## Schedule of the Fourth Unclaimed Dividend.

Names of Creditors.	Amount of claim.	Fourth dividend at 5 annas per cent., 16th January 1877.	Less 5 per cent. for charges, &c.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Bindabun Mitter's Estate ... ..	1,523 6 0	7 9 10	0 6 1	7 3 9
Banyamadub Mondole ... ..	570 14 3	2 13 8	0 2 3	2 11 5
Belautty Khanum Bebee ... ..	210 0 0	1 0 10	0 0 10	1 0 0
Callykisto Ghose ... ..	1,491 12 0	7 7 4	0 5 11	7 1 5
Chundee Churn Mookerjee ... ..	306 4 6	1 8 6	0 1 2	1 7 4
Gooroopersaud Dutt ... ..	450 0 0	2 4 0	0 1 9	2 2 3
Govind Chunder Bhunjoo ... ..	500 0 0	2 8 0	0 2 0	2 6 0
Hurrakissen and Hurgobind Dass ... ..	5,785 8 9	28 14 10	1 7 1	27 7 9
Mookta Dassee ... ..	2,400 0 0	12 0 0	0 9 7	11 6 5
Mohun Chunder Day and others ... ..	954 0 0	4 12 3	0 3 9	4 8 6
Mohes Chunder and Raj Chunder Sandel ... ..	237 0 0	1 3 0	0 0 11	1 2 1
Nobongo Dassee ... ..	200 0 0	1 0 0	0 0 9	0 15 3
Pearce Dassee ... ..	600 0 0	3 0 0	0 2 4	2 13 8
Ramnarain and Ramruttun Mookerjee ... ..	11,275 8 6	56 6 0	2 13 1	53 8 11
Rungo Dabee Dassee ... ..	800 0 0	4 0 0	0 3 2	3 12 10
Ramruttun Sing ... ..	2,700 0 0	13 8 0	0 10 9	12 13 3
Radakissen Mitter ... ..	3,176 10 9	15 14 2	0 12 8	15 1 6
Ramgovind Shome ... ..	1,380 0 0	6 14 5	0 5 6	6 8 11
Radhakantjee Idol ... ..	1,027 3 0	5 2 2	0 4 1	4 14 1
Rampersaud Mullick ... ..	1,457 3 0	7 4 7	0 5 9	6 14 10
Russicklall Burrall ... ..	221 0 0	1 1 8	0 0 10	1 0 10
Ramdhone Bannerjee ... ..	201 15 3	1 0 2	0 0 9	0 15 5
Toolsee Dassee ... ..	600 0 0	3 0 0	0 2 4	2 13 8
Total ... ..	.....	190 5 5	2 7 4	180 14 1

## No. 3.

Estate KISSEN CHUND MITTER, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Number.	Name of Creditor.	Amount of claim.	First dividend at 25 per cent., 16th January 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
5	Ramnarain Dass ... ..	60 0 0	15 0 0	0 12 0	14 4 0
	Total ... ..	.....	15 0 0	0 12 0	14 4 0

## No. 4.

Estate HOWARD MARK, an Insolvent.

## Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 100 per cent., or in full, 16th January 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
9	Gooroodass Seal ... ..	387 8 0	387 8 0	19 6 0	368 2 0
13	Rajkristo Sye ... ..	40 0 0	40 0 0	2 0 0	38 0 0
15	Justices of the Peace ... ..	13 8 0	13 8 0	0 10 9	12 13 3
17	Bissenanth Ghose ... ..	230 0 0	230 0 0	11 8 0	218 8 0
18	Jumna Ayah ... ..	40 0 0	40 0 0	2 0 0	38 0 0
	Total ... ..	.....	711 0 0	35 8 9	675 7 3

## No. 5.

Estate WOOMESH CHUNDER BONNERJEA, an Insolvent (separate estate.)

## Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend in full, 16th January 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
10	Luckeynarain Dutt ... ..	10 0 0	10 0 0	0 8 0	9 8 0
13	Yeasin Gilder ... ..	13 0 0	13 0 0	0 10 4	12 5 8
	Total ... ..	.....	23 0 0	1 2 4	21 13 8

## No. 6.

Estate CECIL ANTHONY ROBERTSON, an Insolvent (second insolvency.)

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 10 per cent., 16th January 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
5	L. Gomes ... ..	200 0 0	20 0 0	1 0 0	19 0 0
	Ditto ... ..	285 0 0	28 8 0	1 6 9	27 1 3
	Ditto ... ..	150 0 0	15 0 0	0 12 0	14 4 0
	Ditto ... ..	125 0 0	12 8 0	0 10 0	11 14 0
7	W. F. Smith ... ..	100 0 0	10 0 0	0 8 0	9 8 0
10	Prince Mahomed Roheemooddeen ... ..	45 5 0	4 8 6	0 3 7	4 4 15
13	Nicholls & Henty ... ..	420 0 0	42 0 0	2 1 7	39 14
14	Simla Bank Corporation Limited ... ..	500 0 0	50 0 0	2 8 0	47 8
15	H. Mackintosh... ..	181 12 0	18 2 10	0 14 6	17 4 4
18	Gopal Dass ... ..	30 0 0	3 0 0	0 2 4	2 13 8
19	Lawson and Co. ... ..	66 0 0	6 9 7	0 5 3	6 4 4
20	C. Keelan ... ..	48 0 0	4 12 10	0 3 10	4 9 0
21	Francis Ramsay and Co. ... ..	20 0 0	2 0 0	0 1 7	1 14 5
22	Mothoor Dass ... ..	15 0 0	1 8 0	0 1 2	1 6 10
31	Savedra Brothers ... ..	25 0 0	3 8 0	0 2 9	3 5 3
	Total ... ..	.....	222 1 9	11 1 4	211 0 5

## No. 7.

Estate KHETTER MOHUN SEN and BROJONATH SEN, Insolvents.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 44 per cent., 16th January 1878.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Mahamud Amoojee ... ..	156 2 9	6 3 11	0 5 0	5 14 11
3	Ditto ditto ... ..	146 2 6	5 13 7	0 4 8	5 8 11
4	Gobin Chund Dhur ... ..	109 0 0	4 5 9	0 3 5	4 2 4
5	Peary Mohun Dhur ... ..	657 11 0	26 4 11	1 5 0	24 15 11
8	Frederick T. Brooke & Co., lately Samuel Smith, Son & Co. ... ..	499 15 9	20 0 0	1 0 0	19 0 0
12	Khetter Mohun Ghose ... ..	142 11 0	5 11 4	0 4 6	5 6 10
14	William Keep & Co. ... ..	974 2 3	38 15 5	1 15 2	37 0 3
16	Chunder Money Dossee ... ..	463 12 0	18 8 10	0 14 10	17 10 0
17	Prawnkisto Basu ... ..	48 4 6	1 14 11	0 1 6	1 13 5
21	Rungo Money Dassee ... ..	46 0 0	1 13 5	0 1 5	1 12 0
24	Nurroohury Ghose ... ..	212 4 0	8 7 10	0 6 9	8 1 1
25	Gobind Chunder Nundy ... ..	872 0 0	34 14 1	1 11 10	33 2 3
	Total ... ..	.....	173 2 0	8 10 1	164 7 11

## No. 8.

Estate HAMILTON ANSTRUTHER and WILLIAM BURNETT MACTAVISH (ANSTRUTHER &amp; Co.,) Insolvents.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 24 per cent., 16th January 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.
3	Chartered Mercantile Bank ... ..	3,240 1 2	81 0 0	4 0 9	76 15
4	Ditto Bank of India, Australia, and China ... ..	1,559 5 5	38 15 9	1 15 2	37 0
5	National Bank ... ..	526 11 4	13 2 8	0 10 6	12 8
6	Hong-Kong and Shanghai Bank ... ..	670 3 6	16 12 1	0 13 4	15 14
7	Wilmot Lane ... ..	1,014 3 0	25 5 8	1 4 3	24 1 5
8	Manchester Fire Assurance Company ... ..	380 14 9	9 8 4	0 7 7	9 0 9
9	W. R. Sutton & Co. ... ..	166 10 1	4 2 8	0 3 4	3 15 4
10	G. C. Saul ... ..	3,415 8 11	85 6 2	4 4 3	81 1 11
11	Arthur Robottom ... ..	298 15 2	7 7 7	0 5 11	7 1 8
12	T. M. Robinson ... ..	6,561 7 4	164 0 7	8 3 2	155 13 5
13	C. Horne ... ..	123 0 0	3 1 2	0 2 5	2 14 9
14	G. Hutchinson, Lieutenant ... ..	109 13 8	2 11 11	0 2 2	2 9 9
15	A. C. Martin ... ..	266 15 2	6 10 9	0 5 4	6 5 5
16	Royal Engineers' Mess ... ..	276 5 6	6 14 6	0 5 6	6 9 0
17	C. W. W. Ormsby ... ..	114 14 8	2 14 0	0 2 3	2 11 9
18	R. S. Ewart, Lieutenant-Colonel ... ..	115 3 5	2 14 0	0 2 3	2 11 9
19	Rumson and Kuttioor Tea Company ... ..	3,363 14 8	84 1 7	4 3 3	79 14 4
20	Mess, 3rd Battalion Rifle Brigade ... ..	122 8 0	3 1 0	0 2 5	2 14 7
21	Hon'ble Randolph Stewart ... ..	1,079 11 9	26 15 11	1 5 7	25 10 4



Numbers.	Names of Creditors.	Amount of	First dividend	Less 5 per cent.	
		claim.	at 2½ per cent., 16th January 1877.	for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
22	Henry S. King & Co. ... ..	477 4 0	11 14 11	0 9 6	11 5 5
	Ditto ... ..	40 8 8	1 0 3	0 0 9	0 15 6
24	H. B. Chambers, Major ... ..	102 4 6	2 8 11	0 2 0	2 6 11
25	William Boyack ... ..	14,989 10 4	374 11 10	18 11 9	356 0 1
26	Colonel W. W. Greathed ... ..	2,100 10 1	52 8 3	2 10 0	49 14 3
	Ditto ... ..	23 14 0	0 9 7	0 0 5	0 9 2
27	Dr. E. J. Hoskins ... ..	550 0 0	13 12 0	0 11 0	13 1 0
28	F. H. McLaughlen ... ..	200 0 0	5 0 0	0 4 0	4 12 0
29	G. Greig ... ..	60 1 5	1 8 0	0 1 2	1 6 10
30	B. Stainforth ... ..	80 2 5	2 0 1	0 1 7	1 14 6
31	J. A. Earle, Lieutenant-Colonel ... ..	131 2 6	3 4 5	0 2 7	3 1 10
32	Major T. Boisragon ... ..	40 15 0	1 0 5	0 0 9	0 15 8
36	Mess President 26th Cameronians ... ..	73 0 0	1 13 2	0 1 5	1 11 9
39	Secretary, Wheler Club ... ..	51 15 10	1 4 9	0 1 0	1 3 9
40	C. Pearson ... ..	74 7 10	1 13 10	0 1 5	1 12 5
42	Dr. G. H. Daly ... ..	40 14 6	1 0 4	0 0 9	0 15 7
45	H. Balfour ... ..	97 10 0	2 7 1	0 1 11	2 5 2
46	Colonel H. Torrens ... ..	99 6 9	2 7 9	0 1 11	2 5 10
47	Captain C. Thomson ... ..	98 4 9	2 7 4	0 1 11	2 5 5
49	M. David ... ..	1,544 1 4	38 9 8	1 14 10	36 10 10
63	Lieutenant-Colonel C. H. Hall ... ..	40 6 0	1 0 2	0 0 9	0 15 5
68	Lucknow Boat Club ... ..	62 2 0	1 8 10	0 1 2	1 7 8
70	James Monro, c.s. ... ..	50 0 0	1 4 0	0 1 0	1 3 0
75	President Mess. 12th Bengal Cavalry ... ..	91 11 6	2 4 8	0 1 10	2 2 10
79	Somerset Tea Plantation ... ..	108 11 6	2 11 6	0 2 2	2 9 4
80	Captain F. Stevens, Rifle Brigade ... ..	46 4 4	1 2 6	0 0 11	1 1 7
88	Lieutenant-Colonel L. B. Jones ... ..	93 6 3	2 5 4	0 1 10	2 3 6
91	Captain G. N. Money ... ..	70 0 0	1 12 0	0 1 4	1 10 8
92	Montifiore and Lockloot ... ..	90 10 0	2 4 3	0 1 9	2 2 6
101	Thomas Brandreth & Co. ... ..	90 11 3	2 4 3	0 1 9	2 2 6
103	A. Archard ... ..	73 11 0	1 13 6	0 1 5	1 12 1
102	Mrs. Hamilton ... ..	1,248 11 5	31 3 6	1 8 11	29 10 7
105	Fergusson and Campbell ... ..	476 9 0	11 14 8	0 9 6	11 5 2
106	Gibb and Bruce ... ..	3,417 3 3	85 6 10	4 4 4	81 2 6
107	W. T. Hillyer ... ..	662 13 3	16 9 2	0 13 3	15 11 11
108	Holmes, White & Co. ... ..	1,144 9 8	28 9 10	1 6 10	27 3 0
109	R. R. Minton & Co. ... ..	407 1 0	10 2 10	0 8 1	9 10 9
110	William Page ... ..	3,711 1 4	92 12 5	4 10 2	88 2 3
111	Shockell and Edwards ... ..	996 11 9	24 14 8	2 3 11	22 10 9
116	Bonded Warehouse ... ..	178 0 6	4 7 2	0 3 6	4 3 8
117	Cook & Co. ... ..	122 0 0	3 0 10	0 2 5	2 14 5
121	John Sharp ... ..	3,795 10 8	94 14 3	11 10	90 2 5
122	Ritchie and Simpson ... ..	1,443 0 0	26 1 3	1 4 10	24 12 5
123	J. and H. Walker ... ..	3,348 4 8	83 11 3	4 2 11	79 8 4
124	J. and A. Guthrie ... ..	569 3 4	14 3 8	0 11 4	13 8 4
125	William Halley and Sons ... ..	842 10 0	21 1 1	1 0 10	20 0 3
126	Giboy Brothers & Co. ... ..	3,232 8 0	80 13 0	4 0 7	76 12 5
127	A. and J. Nicoll ... ..	498 15 4	12 7 7	0 9 11	11 13 8
128	John Gordon & Co. ... ..	3,646 15 4	91 2 9	4 8 11	86 9 10
129	James Ramsay, Junior ... ..	670 2 0	16 12 1	0 13 4	15 14 9
130	Alexander Lawson ... ..	1,196 14 8	29 14 9	1 7 11	28 6 10
	Total ... ..	.....	1,907 11 6	96 3 4	1,811 8 2

No. 10.

Estate ARON JOSHUA GUBBOY, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of	First dividend at	Less 5 per cent.	
		claim.	1½ per cent., 6th February 1877.	for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
3	T. Warton ... ..	14,000 0 0	210 0 0	10 8 0	199 8 0
4	Isaac Monashee ... ..	5,000 0 0	75 0 0	3 12 0	71 4 0
5	Madhubpersaud Jhabha Mull Shibsashee ... ..	1,000 0 0	15 0 0	0 12 0	14 4 0
6	Lallah Monohur Dass ... ..	4,020 6 0	60 4 10	3 0 2	57 4 8
7	Guyapersaud Cosseepersaud ... ..	1,250 0 0	18 12 0	0 15 0	17 13 0
8	Jewanram Ramgopaul ... ..	2,200 0 0	33 0 0	1 10 4	31 5 8
10	Great Eastern Hotel Co. ... ..	2,058 0 0	30 13 11	1 8 8	29 5 3
11	Ramdial Baniab ... ..	598 6 9	8 15 8	0 7 2	8 8 6
12	Hanooah Baniab ... ..	109 0 0	1 10 2	0 1 3	1 8 11
13	Lallah Gopeenauth Guyapersaud ... ..	250 0 0	3 12 0	0 3 0	3 9 0
14	Taruck Chunder Mullick ... ..	241 0 0	3 9 10	0 2 10	3 7 0
15	Captain Warman ... ..	484 0 0	7 4 2	0 5 9	6 14 5
16	Estate of Ezekiel Judah ... ..	500 0 0	7 8 0	0 6 0	7 2 0
17	N. E. Judah ... ..	500 0 0	7 8 0	0 6 0	7 2 0
22	Mayar of Agra Savings' Bank ... ..	1,000 0 0	15 0 0	0 12 0	14 4 0
23	Ditto ditto ... ..	1,000 0 0	15 0 0	0 12 0	14 4 0
27	Agent of Agra Bank ... ..	500 0 0	7 8 0	0 6 0	7 2 0
	Total ... ..	.....	1,124 2 2	56 2 10	1,067 15 4

## No. 11.

Estate C. E. PRICE, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.		First dividend at 2½ per cent., 6th February 1877.	Less 5 per cent. for charges, &c.		
		Rs.	A. P.		Rs.	A. P.	
1	Parbatty Churn Mookerjee ...	1,440	0 0	32 6 5	1 9 11		30 12 6
2	Nundo Coomar Bhattacharjee ...	1,150	0 0	25 14 0	1 4 8		24 9 4
3	Prankissen ...	1,040	0 0	23 6 5	1 2 8		22 3 9
4	Sultan Chund and Koal Chund ...	1,000	0 0	22 8 0	1 2 0		21 6 0
5	Haran Chunder Mookerjee ...	154	2 6	3 7 6	0 2 9		3 4 9
6	The legal representative of Panchanun Dutt, deceased ...	250	0 0	5 10 0	0 4 6		5 5 6
7	J. Payne ...	200	0 0	4 8 0	0 3 7		4 4 5
8	L. Gomez ...	350	0 0	7 14 0	0 6 3		7 7 9
9	H. Mackintosh ...	520	0 0	11 11 2	0 9 4		11 1 10
11	Gungapershad and Ramkishan ...	1,600	0 0	36 0 0	1 12 9		34 3 3
12	Mrs. J. Namey, executrix to the estate of J. P. Namey, deceased ...	200	0 0	4 8 0	0 3 7		4 4 5
13	Wooma Churn Sing ...	60	0 0	1 5 7	0 1 0		1 4 7
16	R. T. L. Howe ...	150	0 0	3 6 0	0 2 8		3 3 4
17	Nilmoney Ghose ...	150	0 0	3 6 0	0 2 8		3 3 4
18	Sultan Chund Koal Chund ...	500	0 0	11 4 0	0 9 0		10 11 0
19	Brojendro Nath Sen ...	200	0 0	4 8 0	0 3 7		4 4 5
24	Dr. K. B. Stuart ...	50	0 0	1 2 0	0 0 10		1 1 2
26	Estate of C. A. Vosso, represented by Mr. W. F. Gillanders ...	27	0 0	0 9 7	0 0 5		0 9 2
34	W. Bell ...	709	1 6	15 15 3	0 12 9		15 2 6
36	J. Rodrigues ...	600	0 0	13 8 0	0 10 9		12 13 3
	Total ...			232 13 11	11 9 8		221 4 3

## No. 12.

Estate ALEXANDER HOLMES LEDLIE, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.		First dividend at 3 annas per cent., 6th February 1877.	Less 5 per cent. for charges, &c.		
		Rs.	A. P.		Rs.	A. P.	
1	Ramdoyal Shroff and Gomastah to Shaw Beharyloll Roghoobur Doyal ...	54,411	7 0	102 0 4	5 1 7		96 14 9
6	Commercial Bank ...	3,476	10 6	6 8 3	0 5 2		6 3 1
8	Issen Chunder Bannerjee ...	3,114	0 0	5 13 5	0 4 8		5 8 9
11	H. H. Cannon and William Sandys Staunton, Assignees to the estate of D. Macleod ...	1,506	4 0	2 13 2	0 2 3		2 10 11
12	Davidson and Sons ...	1,001	10 6	1 14 1	0 1 6		1 12 7
13	Mazette and Sons ...	3,200	0 0	6 0 0	0 4 9		5 11 3
14	Aders and Hogg ...	2,000	0 0	3 12 0	0 3 0		3 9 0
15	John Jackson ...	1,000	0 0	1 14 0	0 1 6		1 12 6
16	Willis Merrie & Co. ...	1,100	0 0	2 1 0	0 1 7		1 15 5
18	H. C. Hules ...	596	14 11	1 11 11	0 0 10		1 1 1
19	Hurry Doss Roy ...	6,500	0 0	12 3 0	0 9 9		11 9 3
21	Ramloll Chowdry ...	626	0 0	1 2 9	0 0 11		1 1 10
23	J. Simpson ...	1,900	0 0	3 9 0	0 2 10		3 6 2
24	W. H. Poe ...	1,767	1 10	3 5 0	0 2 7		3 2 5
29	Jardine Skinner & Co. ...	670	15 2	1 4 2	0 1 0		1 3 2
	Total ...			155 6 1	7 11 11		147 10 2

## No. 13.

Estate JOHANNES CATCHICK MICHAEL, an Insolvent (3rd Insolvency)

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.		First dividend at 10 per cent., 10th April 1877.	Less 5 per cent. for charges, &c.		
		Rs.	A. P.		Rs.	A. P.	
1	Madhubkristo Sett ...	725	0 0	72 8 0	3 10 0		68 14 0
2	Rahut Ally ...	165	0 0	16 8 0	0 13 2		15 10 10
3	Nobin Chunder Mookerjee ...	1,900	0 0	190 0 0	9 8 0		180 8 0
5	Eastman & Co. ...	16	0 0	1 9 7	0 1 3		1 8 4
10	Chamroo Sing ...	600	0 0	60 0 0	3 0 0		57 0 0
11	J. S. Rochfort ...	420	0 0	42 0 0	2 1 7		39 14 5

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 10 per cent., 10th April 1877.	Less 5 per cent., for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
17	J. C. Mandy and M. J. Chater ...	840 0 0	84 0 0	4 3 2	79 12 10
21	The Great Eastern Hotel Company...	67 0 0	6 11 2	0 5 4	6 5 10
23	C. W. Hatch ...	2,300 0 0	230 0 0	11 8 0	218 8 0
24	Rajender Mullick ...	100 0 0	10 0 0	0 8 0	9 8 0
26	Joseph & Co ...	1,111 1 3	111 1 9	5 8 10	105 8 11
28	William C. Shircore Miss Mary Issabella Shircore and Miss Ida Shircore ...	3,466 0 0	346 9 7	17 5 3	329 4 4
29	Mr. and Miss Sarkies Owen ...	5,000 0 0	500 0 0	25 0 0	475 0 0
	Total ...	.....	1,671 0 1	83 8 7	1,587 7 6

## No. 14.

Estate WALTER NEWTON &amp; Co. and ANOTHER (PAYNE &amp; Co. BOMBAY FIRM), Insolvents.

*Schedule of the First Unclaimed Dividend.*

Number.	Name of Creditor.	Amount of claim.	First dividend at 5 per cent., 10th April 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4	Kessowjee Naik ...	2,000 0 0	100 0 0	5 0 0	95 0 0

## No. 15.

Estate DAVID HAY SOLOMON &amp; Co., Insolvents.

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 2½ per cent., 10th April 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
9	Aron Ezekiel Cohen ...	333 7 6	8 5 5	0 6 8	7 14 9
10	Rachel D. Solomon ...	627 1 6	15 10 10	0 12 6	14 14 4
12	British India Steam Navigation Company ...	1,731 1 6	43 4 6	2 2 7	41 1 11
13	Bussunt Doyal Hurdial ...	2,117 5 0	52 14 11	2 10 4	50 4 7
14	Yangtze Insurance Company Limited ...	389 11 3	9 11 11	0 7 9	9 4 2
15	Jardine Skinner and Co. ...	254 8 0	6 5 10	0 5 1	6 0 9
17	S. B. Elias ...	107 8 0	2 11 0	0 2 1	2 8 11
18	A. K. Veerapa Setty ...	14,899 6 0	372 7 9	18 9 11	353 13 10
19	Tacoor Dass Bagree ...	833 10 0	20 13 5	1 0 8	19 12 9
20	L. W. Toulmin and Company ...	851 13 0	21 4 9	1 1 0	20 3 9
22	D. Abraham ...	44 5 3	1 1 9	0 0 10	1 0 11
23	Thomas Watson and Company ...	238 2 3	5 15 3	0 4 9	5 10 6
25	Essack and Kanayapersaud ...	92 8 0	2 5 0	0 1 10	2 3 2
26	Buldeb Dass ...	186 15 0	4 10 9	0 3 8	4 7 1
28	A. Stewart and Co. ...	250 0 0	6 4 0	0 5 0	5 15 0
30	James Jacob ...	47 8 0	1 3 0	0 0 11	1 2 1
31	Ayalee Abdoolah ...	576 7 0	14 6 7	0 11 6	13 11 1
32	E. M. Cohen ...	497 11 6	12 7 1	0 9 11	11 13 2
33	Chunder Sekur Gangooly ...	70 9 6	1 12 3	0 1 4	1 10 11
34	Essack Hirjeebun and Kanayapersaud ...	103 0 0	2 9 2	0 2 0	2 7 2
35	Rada Rummon Dutt ...	61 6 0	1 8 7	0 1 2	1 7 5
36	Bholanauth Balmokund ...	170 0 0	4 4 0	0 3 4	4 0 8
38	S. J. D. Cohen ...	150 0 0	3 12 0	0 3 0	3 9 0
40	Lallbeharry Dutt ...	610 8 0	15 4 2	0 12 2	14 8 0
41	Mugneeram Goory Dutt ...	600 0 0	15 0 0	0 12 0	14 4 0
44	Nicol Fleming and Co. ...	1,688 11 1	42 3 6	2 1 9	40 1 9
NAMES OF CREDITORS OF THE RANGOON FIRM.					
1	S. R. M. Coomrappa Setty ...	5,000 0 0	125 0 0	6 4 0	118 12 0
2	M. R. R. M. Pahneyappah Setty ...	5,000 0 0	125 0 0	6 4 0	118 12 0
3	S. A. Percheappa Setty ...	6,500 0 0	162 8 0	8 2 0	154 6 0
4	A. R. L. Soopermonee Setty ...	2,000 0 0	50 0 0	2 8 0	47 8 0
5	S. R. M. Preanan Setty ...	1,000 0 0	25 0 0	1 4 0	23 12 0
6	Rasa Yaluck ...	276 0 0	6 14 5	0 5 6	6 8 11
7	Peter Carnacooob ...	727 5 6	18 2 11	0 14 6	17 4 5
8	Augootah Augustine ...	2,100 0 0	52 8 0	2 10 0	49 14 0
14	Todd Findlay and Co. ...	4,094 8 0	102 5 9	5 1 10	97 3 11
15	Bullock Brothers ...	2,200 0 0	55 0 0	2 12 0	52 4 0
16	C. Lucas and Co. ...	1,967 0 0	49 2 10	2 7 4	46 11 6
17	Cohen Brothers ...	565 0 0	14 2 0	0 11 3	13 6 9
18	Rangoon Synagazie ...	131 8 0	3 4 7	0 2 7	3 2 0
19	Jacob Samuel Cohen ...	501 4 0	12 8 6	0 10 0	11 14 6



Numbers.	Names of Creditors.	Amount of claim.	First dividend at 2½ per cent., 10th April 1877.	Less 5 per cent. for charges &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
20	Brook Beloosh Master ... ..	100 0 0	2 8 0	0 2 0	2 6 0
23	W. Wilson ... ..	130 0 0	3 4 0	0 2 7	3 1 5
25	E. I. Solomon ... ..	408 1 9	10 3 3	0 8 1	9 11 2
26	Balthazar and Son ... ..	87 0 0	2 2 10	0 1 8	2 1 2
30	E. Solomon ... ..	421 0 8	10 8 5	0 8 5	10 0 0
31	B. Meyer ... ..	149 0 0	3 11 7	0 2 11	3 8 8
32	E. Manuel and Company ... ..	3,481 8 0	87 0 7	4 5 7	82 11 0
34	M. Mordiesi ... ..	1,630 0 0	40 12 0	2 0 7	38 11 5
36	V. Roy Gopaul Moodceer ... ..	84 5 6	2 1 9	0 1 8	2 0 1
37	S. Kadar Brothers and Co. ... ..	132 1 0	3 4 10	0 2 7	3 2 3
38	Abraham Jacob Mathalone ... ..	510 0 0	12 12 0	0 10 2	12 1 10
39	Aaron J. Elias and Co. ... ..	190 13 0	3 0 4	0 2 5	2 13 11
40	Edmund Jones and Co. ... ..	280 0 0	7 0 0	0 5 7	6 10 5
41	Rangoon Medical Hall ... ..	50 0 0	1 4 0	0 1 0	1 3 0
	Total ... ..	.....	1,865 13 0	93 3 0	1,772 10 0

## No. 16.

Estate WOOMESH CHUNDER BONNERJEE (G. DELEMANS &amp; Co.) an Insolvent.

*Schedule of the Second Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.	Second dividend at 15 per cent., 1st May 1877.	Less 5 per cent. for charges &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
3	Mons Sremauraux ... ..	161 6 0	29 0 9	1 7 2	27 9 7
6	Gisborne & Co. ... ..	290 0 0	52 3 2	2 9 9	49 9 5
8	James Anderson & Co. ... ..	202 10 0	36 7 7	1 13 2	34 10 5
9	C. F. Vonlintzgy ... ..	41 8 0	7 7 6	0 5 11	7 1 7
13	Yeasin ... ..	39 15 0	7 3 0	0 5 9	6 13 3
15	Rani Cumar Nundee ... ..	109 0 0	19 9 11	0 15 8	18 10 3
17	Shibkrishna Daw ... ..	14 8 0	2 9 9	0 2 1	2 7 8
18	G. P. Roy and Co. ... ..	25 0 0	4 8 0	0 3 7	4 4 5
19	Khetter Nauth Koondoo ... ..	144 0 0	25 14 9	1 4 8	24 10 1
20	J. Augier ... ..	34 0 0	6 1 11	0 4 10	5 13 1
22	Ali Bux ... ..	16 8 0	2 15 6	0 2 4	2 13 2
25	Opendro Coomar Mitter ... ..	2,000 0 0	360 0 0	18 0 0	342 0 0
29	J. Steemburgh ... ..	255 3 5	45 15 0	2 4 9	43 10 3
	Total ... ..	.....	612 7 7	30 9 7	581 14 0

## No. 17.

Estate NICHOLAS MALCOLM GASPER, an Insolvent.

*Schedule of the Third Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.	Third dividend at 10 per cent., 1st May 1877.	Less 5 per cent. for charges &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
31	Anesh Sircar ... ..	27 0 0	2 11 2	0 2 1	2 9 1
32	Bathgate & Co. ... ..	120 0 0	12 0 0	0 9 7	11 6 5
40	Chotayloll ... ..	100 0 0	10 0 0	0 8 0	9 8 0
45	Cook & Co. ... ..	30 0 0	3 0 0	0 2 4	2 13 8
15	Deenoo Mullick ... ..	209 14 0	20 15 10	1 0 9	19 15 1
43	Davis & Co. ... ..	40 6 0	4 0 7	0 3 2	3 13 5
2	Gregory, C. ... ..	2,500 0 0	250 0 0	12 8 0	237 8 0
11	Gunganarain Mistry ... ..	417 7 6	41 11 11	2 1 4	39 10 7
28	C. Gould ... ..	122 14 0	12 4 7	0 9 9	11 10 10
39	Gonesh Mistry ... ..	60 0 0	6 0 0	0 4 9	5 11 3
45	Grey and Sen ... ..	300 0 0	30 0 0	1 8 0	28 8 0
29	Haran Chander Bannerjee ... ..	40 0 0	4 0 0	0 3 2	3 12 10
35	Hauro Mistry ... ..	200 0 0	20 0 0	1 0 0	19 0 0
34	Koyam & Co. ... ..	110 0 0	11 0 0	0 8 9	10 7 3
16	Mohadeb Mookerjee ... ..	194 0 0	19 6 5	0 15 6	18 6 11
49	Mendes, F. ... ..	12 0 0	1 3 2	0 0 11	1 2 3
48	Peters, Geo. ... ..	230 0 0	23 0 0	1 2 4	21 13 8
30	Ramdhane Ghose ... ..	31 4 0	3 2 0	0 2 6	2 15 6
14	Smith, W. F. ... ..	300 0 0	30 0 0	1 8 0	28 8 0
22	Turner, Morrison & Co. ... ..	112 0 0	11 3 2	0 8 11	10 10 3
46	Wilson and Parker (Proprietors of <i>Daily News</i> ) ... ..	32 0 0	3 3 2	0 2 6	3 0 8
	Total ... ..	.....	597 4 5	29 13 0	567 7 5

## No. 18.

Estate BRUNET, SALIZ and LATAPIE, Insolvents.

## Schedule of the Second Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.			Second dividend at 1½ per cent., 1st May 1877.			Less 5 per cent. for charges, &c.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
3 & 61	Ramsoonder Dey ... ..	1,706	4	0	25	9	6	1	4	5
4	Ramnarsing Ghose and others ... ..	400	0	0	6	0	0	0	4	9
5	Odhyto Chunder Paul and Ram Chunder Paul ... ..	1,300	0	0	19	8	0	0	15	7
6	Modon Soodun Nock ... ..	2,750	0	0	41	4	0	2	1	0
7	Sooroo Chunder Poramanick ... ..	1,575	0	0	23	10	0	1	2	10
8	Poolin Chunder Coondoo ... ..	1,500	0	0	22	8	0	1	2	0
9	Obhoy Churn Biswas ... ..	600	0	0	9	0	0	0	7	2
10	Odhyto Chunder Mundle ... ..	595	0	0	8	14	10	0	7	1
11	Posoo Chinaman ... ..	1,040	0	0	15	9	7	0	12	5
12	Rajnarain Ghosal ... ..	6,578	3	3	98	10	9	4	14	11
14 & 22	Alloyaff & Co. ... ..	5,029	10	5	75	7	1	3	12	4
15	Lafarque Fils ... ..	3,825	12	8	57	6	2	2	13	10
16	Vincent Noel ... ..	6,045	7	3	90	10	11	4	8	6
17	DeVassel Fils ... ..	306	12	10	4	9	8	0	3	8
19	Rochery and Co. ... ..	1,607	15	2	24	1	11	1	3	3
20	Madam Veuvi Rozier ... ..	6,313	6	6	94	11	2	4	11	9
21	Lopes, Debee and Co. ... ..	357	3	3	5	5	9	0	4	3
24	Ship <i>Sise Arnelle</i> , Owners, Quertier and Godfray ... ..	2,619	13	7	39	4	9	1	15	5
26	Voucher Freres and Co. ... ..	175	15	6	2	10	3	0	2	1
27	T. Ferrere and Co. ... ..	3,676	4	9	55	2	4	2	12	1
29	Ship <i>Nouvel Albatross</i> , Owners, F. and E. Aubures ... ..	138	6	0	2	1	3	0	1	7
31	Carrere Garent and Deschamps ... ..	452	7	2	6	12	7	0	5	5
32	E. DeBoissac and Co. ... ..	517	3	2	15	4	1	0	12	2
33	Captain Leborque of the ship <i>Georges</i> ... ..	579	4	3	8	11	0	0	6	11
37	Ahmuty and Co. ... ..	391	0	0	5	13	10	0	4	8
38	W. B. Walton ... ..	700	0	0	10	8	0	0	8	4
39	Nilmoney Mookerjee ... ..	230	0	0	3	7	2	0	2	9
40	Cally Comar Bonnerjee ... ..	758	0	0	11	5	11	0	9	1
42	Allybux, bazarman ... ..	77	0	0	1	2	6	0	0	11
44	May, Pickford and Co. ... ..	225	0	0	3	6	0	0	2	8
46	Alfred Merandon ... ..	2,343	12	0	35	3	3	1	12	1
50	Khetter M hun Doss ... ..	1,945	0	0	29	2	10	1	7	4
51	Poorosuntum Mullick ... ..	951	12	7	14	4	5	0	11	5
52	Pool and Bennett ... ..	700	0	0	10	8	0	0	8	4
53	Mrs. J. Dunbar ... ..	120	0	0	1	12	10	0	1	5
56	Military Orphan Press ... ..	120	0	0	1	12	10	0	1	5
63	Toussaint Freres and Co. ... ..	1,930	2	0	28	15	3	1	7	1
64	Filia Dor Marcellis ... ..	4,268	9	6	64	0	5	3	3	2
	Total ... ..				1,244	4	10	62	2	1
								1,182	2	9

## No. 19.

Estate ADAM SCOTT &amp; Co., Insolvents.

## Schedule of the Sixth Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.			Sixth dividend at 8 annas per cent., 1st May 1877.			Less 5 per cent. for charges, &c.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
4	R. C. Bell ... ..	750	0	0	3	12	0	0	3	0
5	Blackburn, John ... ..	4,374	11	3	21	14	0	1	1	6
7	Boyd, David ... ..	1,776	10	9	8	14	2	0	7	1
11	Binny & Co., S. A., Loan on Barranagore premises. ... ..	12,410	0	11	62	3	2	3	1	9
18	Binny and Co., General Account ... ..	41,426	4	6	207	2	1	10	5	8
19	Binny, W. S. ... ..	21,917	0	6	109	9	4	5	7	8
21	Colville Gilmore & Co., Secretaries, Calcutta Insurance Office ... ..	2,189	15	8	10	15	2	0	8	9
22	Ditto ditto ... ..	2,189	15	8	10	15	2	0	8	9
23	Ditto ditto ... ..	222	0	0	1	1	9	0	0	10
24	Erskine, Charles, Exor of John Lambert ... ..	9,247	3	0	46	3	9	2	4	11
10	Estate of Mrs. Anna Tyler ... ..	6,109	9	9	30	8	9	1	8	5

Numbers.	Names of Creditors.	Amount of claim.	Sixth dividend at 8 annas per cent., 1st May 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
37	Estate of T. K. Crosby ... ..	10,530 10 10	52 10 5	2 10 1	50 0 4
27	Ewbank, Henry S. A. ... ..	34,353 1 1	171 12 3	8 9 5	163 2 10
28	Ewbank and Cordes ... ..	4,128 3 11	20 10 3	1 0 6	19 9 9
	Estate of T. A. French ... ..	1,037 7 0	5 3 0	0 4 1	4 14 11
	Franks & Co. ... ..	444 10 1	2 3 7	0 1 9	2 1 10
30	Gunganarain Mullick & Co. ... ..	264 0 0	1 5 1	0 1 0	1 4 1
	Hamilton Ross & Co. ... ..	432 10 9	2 2 7	0 1 8	2 0 11
3	Joykissen Ghose, account of R. L. Pierson...	438 0 9	2 3 1	0 1 9	2 1 4
32	Joykissen Ghose, deceased ... ..	261 12 0	1 4 11	0 1 0	1 3 11
	Lindsay, Alexander ... ..	4,547 4 1	22 11 9	1 2 2	21 9 7
25	Lawson and Son, John ... ..	650 2 5	3 4 0	0 2 7	3 1 5
26	Ditto ditto ... ..	2,090 14 8	10 7 3	0 8 4	9 14 11
4	Mitchell, Lieutenant Colonel H. ... ..	531 12 10	2 10 7	0 2 1	2 8 6
29	Matheson, H. ... ..	311 6 0	1 8 11	0 1 2	1 7 9
34	MacLachlan, L. ... ..	11,196 11 0	55 15 9	2 12 9	53 3 0
	Matheson & Scott and Wardrap & Co. ... ..	18,782 7 4	93 14 7	4 11 1	89 3 6
	Malcolm, Geo. ... ..	1,60,000 0 0	800 0 0	40 0 0	760 0 0
	Nicomul Ghose ... ..	550 0 0	2 12 0	0 2 2	2 9 10
	Owners of the <i>Abbottsford</i> ... ..	905 2 10	4 8 5	0 3 7	4 4 10
	Reynolds, P. A. ... ..	5,182 10 4	25 14 7	1 4 8	24 9 11
35	Scott, Bell & Co. ... ..	48,951 1 4	244 12 1	12 3 9	232 8 4
2	Scott, Bell & Co., bill claim ... ..	6,469 6 8	32 5 7	1 9 10	30 11 9
8	Solaroh Paul ... ..	8,215 0 8	41 1 2	2 0 10	39 0 4
17	Sanderson Frays Fox & Co. ... ..	83,843 1 8	419 3 5	20 15 4	398 4 1
	Scott, Lieutenant J. D. ... ..	226 11 7	1 2 2	0 0 10	1 1 4
	Sombre, D. O. Dyce ... ..	43,083 7 6	215 6 8	10 12 4	204 10 4
	Thurburn & Co. ... ..	372 7 4	1 13 10	0 1 5	1 12 5
	Tournear, C. ... ..	641 11 1	3 3 4	0 2 6	3 0 10
20	Webster, James ... ..	76,579 11 6	382 14 5	19 2 3	363 12 2
9	Warre Brothers ... ..	555 0 1	2 12 5	0 2 2	2 10 3
	Williams, Lieutenant N. I. ... ..	297 8 4	1 7 10	0 1 2	1 6 8
38	J. & R. Watson ... ..	2,151 14 0	10 12 2	0 8 7	10 3 7
	Total ... ..	.....	3,153 5 5	157 9 2	2,995 12 3

## No. 20.

Estate SYUD AMEER ALI, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 7 per cent., 5th June 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Dhumpat Sing ... ..	27,000 0 0	1,890 0 0	94 8 0	1,795 8 0
2	Rai Mohun ... ..	700 0 0	49 0 0	2 7 2	46 8 10
3	Soomar Chund & Hoolar Chund ... ..	1,200 0 0	84 0 0	4 3 2	79 12 10
4	Jogendro Nauth Saha ... ..	1,400 0 0	98 0 0	4 14 4	93 1 8
	Total ... ..	.....	2,121 0 0	106 0 8	2,014 15 4

## No. 21.

Estate NARAIN DOSS, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 6 per cent., 5th June 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Pearce Macrae & Co. ... ..	1,002 0 0	60 8 7	3 0 5	57 8 2
2	Wiseman Mitchell Reid & Co. ... ..	257 0 0	15 6 9	0 12 4	14 10 5
3	Kettlewell, Bullen & Co. ... ..	91 10 0	5 8 0	0 4 4	5 3 8
4	Gisborne & Co. ... ..	377 0 0	22 9 11	1 2 1	21 7 10
5	Kerr, Dodd & Co. ... ..	420 0 0	25 3 2	1 4 1	23 15 1
6	Crooke, Rome & Co. ... ..	25 0 0	1 8 0	0 1 2	1 6 10
8	Woolf Willman & Co. ... ..	825 0 0	49 8 0	2 7 7	47 0 5
13	Maccondraul Sew Persad ... ..	47 3 0	2 13 4	0 2 3	2 11 1
15	Ragheonauth Dass Sewlall ... ..	76 9 0	4 9 6	0 3 8	4 5 10
19	Spokdeo Sreekissen ... ..	115 14 0	6 15 3	0 5 6	6 9 9



Numbers.	Names of Creditors.	Amount of claim.	First dividend at 8 per cent., 6th June 1877.	Less 5 per cent., for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
20	Sunnylall Saraghy ... ..	342 7 0	20 8 9	1 0 5	19 8 4
26	Kheemkaram Lollehand ... ..	28 12 0	1 11 7	0 1 4	1 10 3
27	Gopaul Baboo ... ..	18 0 0	1 1 3	0 0 10	1 0 5
28	Nobin Chunder Mullick ... ..	24 1 0	1 7 1	0 1 1	1 6 0
29	Takoordass Nundy ... ..	58 12 0	3 8 5	0 2 9	3 5 8
31	Salookram Joynarain ... ..	29 1 0	1 11 11	0 1 4	1 10 7
34	Bij Rai Sewpersaud ... ..	35 2 6	2 1 9	0 1 8	2 0 1
35	Tarrucknath Khettry ... ..	131 1 0	7 13 10	0 6 3	7 7 7
36	Kannyalall Juggarnath ... ..	75 9 0	4 8 6	0 3 7	4 4 11
40	Sew Churn Lal Jointee Persaud ... ..	73 2 0	4 6 2	0 3 6	4 2 8
	Total ... ..	.....	243 9 9	12 2 2	231 7 7

## No. 22.

Estate CHARLES MORGAN, an Insolvent.

*Schedule of the Second Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.	Second dividend at 12 annas per cent., 7th August 1877.	Less 5 per cent., for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Colvin, Ainslie Cowie & Co. ... ..	16,626 3 4	124 11 2	6 3 9	118 7 5
2	Browning & Co ... ..	12,122 0 0	90 14 8	4 8 8	86 6 0
3	Sargant Gordon & Co. ... ..	28,581 14 8	214 5 10	10 11 5	203 10 5
4	Hay & Co. ... ..	387 0 0	2 14 5	0 2 3	2 12 2
6	M. H. Turnbull ... ..	10,878 10 0	81 9 5	4 1 3	77 8 2
7	John Sanderson ... ..	11,871 12 0	89 1 5	4 7 3	84 10 2
8	Colvin Lindsay ... ..				
9	M. H. Turnbull and Trustees of W. P. R. } Sheddon ... ..	13,223 0 8	99 2 9	4 15 4	94 3 5
10	Wm. Pennell and D. Davidson ... ..	9,918 0 0	74 6 2	3 11 6	70 10 8
11	Secretaries to the Globe Insurance Office ... ..	1,674 6 0	12 8 11	0 10 0	11 14 11
12	Allan Paton & Co., Secretaries to the Equitable Insurance Company ... ..	200 0 0	1 8 0	0 1 2	1 6 10
14	Greenock Bank Company ... ..	25,268 10 0	189 8 3	9 7 7	180 0 8
15	Alexander Thomson ... ..	5,687 10 0	42 10 6	2 2 1	40 8 5
	Total ... ..	.....	1,023 5 6	51 2 3	972 3 3

## No. 23.

Estate ISABELLA SARAH LOW, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 25 per cent., 20th November 1877.	Less 5 per cent., for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Rajah Protap Chunder Singh ... ..	400 0 0	100 0 0	5 0 0	95 0 0
3	W. B. Davis ... ..	250 0 0	62 8 0	3 2 0	59 6 0
4	Rousseau ... ..	300 0 0	75 0 0	3 12 0	71 4 0
5	Chunder Kant ... ..	100 0 0	25 0 0	1 4 0	23 12 0
6	Mr. Ferritas ... ..	487 8 0	121 14 0	6 1 6	115 12 6
7	Sheik Mahomed Butcher ... ..	27 0 0	6 12 0	5 4 0	6 6 8
8	Ogen Feulman ... ..	24 0 0	6 0 0	0 4 2	5 11 3
9	Gossey Doss Day ... ..	9 0 0	2 4 0	0 1 9	2 2 3
10	Tara Chand ... ..	11 12 0	2 15 0	0 2 4	2 12 8
11	Bissoram Churn Ghose ... ..	12 0 0	3 0 0	0 2 4	2 13 8
12	Rustomjee Parsee ... ..	8 0 0	2 0 0	0 1 7	1 14 5
13	Joyoke Chinaman ... ..	15 0 0	3 12 0	0 3 0	3 9 0
14	Moodoosoodun Mullick ... ..	45 0 0	11 4 0	0 9 0	10 11 0
15	Bhoobun Mohun Odecarray ... ..	46 0 0	11 8 0	0 9 2	10 14 10
16	Harold & Co. ... ..	60 0 0	15 0 0	0 12 0	14 4 0
17	Scott, Thomson & Co. ... ..	60 0 0	12 8 0	0 10 0	11 14 0
18	Rajkissen Shaw ... ..	24 0 0	6 0 0	0 4 9	5 11 3
20	Ram Chund Day ... ..	50 0 0	12 8 0	0 10 0	11 14 0
31	Income Tax Commissioners ... ..	23 11 6	5 14 11	0 4 8	5 10 3
32	Justices of the Peace ... ..	85 4 2	21 5 0	1 1 0	20 4 0
	Total ... ..	.....	530 4 11	26 7 9	503 13 2

## No. 24.

Estate WILLIAM HOLLOWAY, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 20 per cent., 20th November 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Nesal Shefter Ally ... ..	3,000 0 0	600 0 0	30 0 0	570 0 0
2	William Rose ... ..	221 0 0	44 3 2	2 3 4	41 15 10
3	Isser Chunder Biswas ... ..	130 0 0	26 0 0	1 4 9	24 11 3
4	W. H. Billing ... ..	70 0 0	14 0 0	0 11 2	13 4 10
5	Petumber Shaw ... ..	35 0 0	7 0 0	0 5 7	6 10 5
	Total ... ..	.....	691 3 2	34 8 10	656 10 4

## No. 25.

Estate JOHN KENNEDY, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 17½ per cent., 20th November 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	J. H. Rodrigues ... ..	300 0 0	52 8 0	2 10 0	49 14 0
4	Gooroodas Seal ... ..	1,100 0 0	192 8 0	9 10 0	1-2 14 0
5	Administrator of the estate of G. Lewis ...	227 6 5	39 12 9	1 15 10	37 12 11
6	Shaik Jummeeruddee ... ..	400 0 0	70 0 0	3 8 0	66 8 0
7	Mohun Chunder Dey ... ..	80 0 0	14 0 0	0 11 2	13 4 10
8	Mothoor Mohun Ghose ... ..	28 6 0	4 15 5	0 3 11	4 11 6
	Total ... ..	.....	373 12 2	18 11 11	355 0 3

## No. 26.

Estate BHOEMULL GONDKA, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 12 per cent., 20th November 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Ralli Mavrojani & Co. ... ..	121 10 0	14 9 6	0 11 8	13 13 10
5	Carlises & Co. ... ..	1,525 8 0	183 1 0	9 2 5	173 14 7
6	Gladstone Wyllie & Co. ... ..	16 11 0	2 0 0	0 1 7	1 14 5
7	Gisborne & Co. ... ..	1,572 8 0	188 11 2	9 6 11	179 4 3
10	Panniloll Khettry ... ..	1,931 11 0	231 14 9	11 9 6	220 5 3
11	Sewram Ramrick ... ..	1,707 13 0	204 15 0	10 3 11	194 11 1
20	James Lyall & Co. ... ..	762 8 0	91 8 0	4 9 2	86 14 10
21	Ashburner & Co. ... ..	546 12 0	65 9 9	3 4 5	62 5 4
22	Tarra Chund Gunsham Dass ... ..	737 8 0	88 8 0	4 6 9	84 1 3
25	Ramsook Dass Hurand Roy ... ..	3,100 0 0	372 0 0	18 9 7	353 6 5
26	Goolraj Juggernauth ... ..	2,500 0 0	300 0 0	15 0 0	285 0 0
27	Rampersaud Sewnath ... ..	250 0 0	30 0 0	1 8 0	28 8 0
28	Ram Churn Surubsook ... ..	6,500 0 0	780 0 0	39 0 0	741 0 0
29	Kustorymull Ramgopaul ... ..	300 0 0	36 0 0	1 12 9	34 3 3
31	Jeetmull Greedhariloll ... ..	2,500 0 0	300 0 0	15 0 0	285 0 0
32	Ramloll Palliram ... ..	1,500 0 0	180 0 0	9 0 0	171 0 0
33	Gomaneeram Munsook Roy ... ..	2,500 0 0	300 0 0	15 0 0	285 0 0
34	Hursamull Ramchunder ... ..	1,500 0 0	180 0 0	9 0 0	171 0 0
35	Nanugram Mungneeram ... ..	2,416 0 0	289 14 9	14 7 11	275 6 10
36	Mohunloll ... ..	700 0 0	84 0 0	4 3 2	79 12 10
39	Monooll Mungelchund ... ..	168 1 0	20 2 0	1 0 1	19 2 7
40	Nathoram Ramkissen ... ..	70 2 0	8 6 8	0 6 8	8 0 0
41	Goruckram Ramdyl ... ..	3,800 0 0	456 0 0	22 12 9	433 3 3
42	Munsooll Muthrepersaud ... ..	2,200 0 0	264 0 0	13 3 2	250 12 10
43	Seetaram Ramnarain ... ..	1,200 0 0	144 0 0	7 3 2	136 12 10
46	Lalla Gredharilall ... ..	200 0 0	24 0 0	1 3 2	22 12 10
47	Bisseswarlall Sewkissen ... ..	325 0 0	39 0 0	1 15 2	37 0 10
48	Ramdhonedass Bonyram ... ..	160 0 0	19 3 3	0 15 4	18 3 13
49	Benjraj Byramull ... ..	150 0 0	18 0 0	0 14 4	12 1
50	Rajroop Purumsookh ... ..	100 0 0	12 0 0	0 9 7	11 6
51	Dowlutram Kissendoss ... ..	62 0 0	7 7 0	0 5 11	7 1
	Total ... ..	.....	5,091 6 5	254 8 2	4,836 14 3

No. 27.

Estate ROBERT CANTOPHER, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 7 per cent., 20th November 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
23	Cally Dass Seal ... ..	134 0 0	9 6 1	0 7 6	8 14 7
4	Brijendro Coomar Roy ... ..	403 2 3	28 3 6	1 6 6	26 13 0
5	Chunder Caunt Shaw ... ..	417 3 0	29 3 3	1 7 4	27 11 11
6	Lokenauth Brijogobind ... ..	835 13 3	58 8 2	2 14 9	55 9 5
7	Greesh Chunder Adinauth Shaw ... ..	1,112 6 6	77 13 11	3 14 3	73 15 8
8	Boycant Nath Shaw ... ..	478 9 0	33 8 0	1 10 9	31 13 3
9	Asanundo Nogoditt Shaw ... ..	340 6 9	23 13 3	1 3 0	22 10 3
10	Pitumber Polhad Shaw ... ..	191 4 0	13 6 2	0 10 8	12 11 6
11	Sumaid Chund Baboo... ..	258 9 3	18 1 7	0 14 5	17 3 2
12	Umeer Chund Shaw ... ..	73 13 6	5 2 8	0 4 1	4 14 7
13	Goluck Chunder Shaw ... ..	458 5 9	32 1 4	1 9 8	30 7 8
14	Jadoonauth Chowdry ... ..	17 3 0	1 3 3	0 0 11	1 2 4
15	Gocool Anund Shaw ... ..	185 14 3	13 0 2	0 1 4	12 14 10
16	Mudden Mohun Shaw ... ..	268 12 3	18 13 0	0 15 0	17 14 0
17	Hurrinauth Mothooracant Shaw ... ..	216 10 9	15 2 8	0 12 1	14 6 7
18	Oodoy Chund Chowdry ... ..	129 12 9	9 1 5	0 7 3	8 10 2
19	Brindabun Bulram Shaw ... ..	390 13 3	27 5 9	1 5 10	25 15 11
20	Sreenauth Shaw ... ..	90 5 6	6 5 2	0 5 0	6 0 2
21	Johurruddy (supplier of assorters) ... ..	200 0 0	14 0 0	0 11 2	13 4 10
22	Harris Chunder Bose and Koylas Chunder Ghose ... ..	90 0 0	6 4 10	0 5 0	5 15 10
29	Cox, Steel and Co. ... ..	154 11 0	10 13 0	0 8 7	10 4 8
	Total ... ..	.....	451 5 5	21 15 1	429 6 4

No. 28.

Estate GEORGE ALEXANDER HODGE, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 6 per cent., 20th November 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Arson & Co. ... ..	60 0 0	3 9 7	0 2 10	3 6 9
2	Chundee Churn Dhur ... ..	400 0 0	24 0 0	1 3 2	22 12 10
3	Omesh Chunder Sircar ... ..	120 0 0	7 3 2	0 5 9	6 13 5
4	Rajmohendro Mitter ... ..	150 0 0	9 0 0	0 7 2	8 8 10
5	Sarodapersaud Kooar ... ..	271 12 0	16 4 11	0 13 0	15 7 11
6	Issur Chunder Sircar ... ..	125 0 0	7 8 0	0 6 8	7 1 4
7	Proprietors, Calcutta Public Library ... ..	33 8 0	2 0 2	0 1 7	1 14 7
9	Newman & Co. ... ..	26 0 0	1 8 11	0 1 2	1 7 9
11	Gopaul Chunder Mitter ... ..	200 0 0	12 0 0	0 9 7	11 6 5
12	Grees Chunder Dass ... ..	45 0 0	2 11 2	0 2 1	2 9 1
14	Rajpoorender Mitter ... ..	339 0 0	20 5 5	1 0 3	19 5 2
15	Receiver, High Court, on behalf of Crump and Abbott ... ..	69 3 3	4 2 5	0 3 3	3 15 2
16	Gooroodas Seal ... ..	1,100 0 0	66 0 0	3 4 9	62 11 3
17	W. A. Rodrigues ... ..	457 6 9	27 7 2	1 5 11	26 1 3
18	Sultan Chund and Kabul Chund ... ..	600 0 0	36 0 0	1 12 9	34 3 3
19	Nundolall Dass ... ..	160 0 0	9 9 7	0 7 8	9 1 11
20	Kasseenauth Dass Bermo and Poorno Chunder Bermo ... ..	500 0 0	30 0 0	1 8 0	28 8 0
21	Joy Gobind Kooar ... ..	250 0 0	15 0 0	0 12 0	14 4 0
23	Heeralall Seal, Chooneelall Seal, Kunnailall Seal, and Gobindall Seal ... ..	311 4 0	18 10 10	0 14 11	17 11 11
24	Shaik Bhcekoo ... ..	30 0 0	1 12 10	0 1 5	1 11 5
25	Moluck Chund ... ..	60 0 0	3 9 7	0 2 10	3 6 9
26	Shaik Miboh ... ..	35 0 0	2 1 7	0 1 8	1 15 11
29	Gosto Behary Audhicary ... ..	30 0 0	1 12 10	0 1 5	1 11 5
30	Gocool Chunder Chatterjee ... ..	84 6 0	5 1 0	0 4 0	4 13 0
31	Mohesh Chunder Dass ... ..	100 0 0	6 0 0	0 4 9	5 11 3
33	Gobindo Dass ... ..	90 0 0	5 6 5	0 4 3	5 2 2
34	Anundo Ghose ... ..	50 0 0	3 0 0	0 2 4	2 13 8
35	Sumbhoo ... ..	60 0 0	3 9 7	0 2 10	3 6 9
37	Radhakisto Mookerjee ... ..	100 0 0	6 0 0	0 4 9	5 11 3
38	Panchanun Mullick ... ..	200 0 0	12 0 0	0 9 7	11 6 5
40	Bissonath Ghose ... ..	30 0 0	1 12 10	0 1 5	1 11 5
42	Mohun Chunder Dey ... ..	80 11 0	4 13 5	0 3 10	4 9 7
43	Gopaul ... ..	50 0 0	3 0 0	0 2 4	2 13 8
	Total ... ..	.....	436 2 7	21 12 4	414 6 3



No. 29.

Estate WILLIAM HICKIE, an Insolvent.

## Schedule of the Second Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	Second dividend at 4 per cent., 20th November 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
16	Arrakiel, C. G. ....	750 0 0	30 0 0	1 8 0	28 8 0
29	Chunder Coomar Chatterjee ...	200 0 0	8 0 0	0 6 4	7 9 8
15	Degumber Mitter ...	370 0 0	14 12 10	0 11 10	14 1 0
20	Dwarkanauth Mullick ...	1,000 0 0	40 0 0	2 0 0	38 0 0
3	Gobindo Dutt ...	25 0 0	1 0 0	0 0 9	0 15 3
5	Gregory, Thomas, junior ...	256 0 0	10 3 10	0 8 2	9 11 8
7	Gomes, P. ...	56 11 6	2 4 4	0 1 9	2 2 7
14	Gorah Kapreeah ...	36 0 0	1 7 0	0 1 1	1 5 11
18	Greesh Chunder Ghose ...	600 0 0	24 0 0	1 3 2	22 12 10
27	Gooroodass Dutt ...	1,000 0 0	40 0 0	2 0 0	38 0 0
2	Hosaine Begum ...	306 0 0	12 3 10	0 9 9	11 10 1
9	Isser Chunder Ghose ...	82 14 0	3 5 1	0 2 7	3 2 6
13	Koylash Chatterjee & Co. ...	80 0 0	3 3 2	0 2 6	3 0 8
17	Lall Mohun Roy ...	600 0 0	24 0 0	1 3 2	22 12 10
22	Lindstedt & Co. ...	800 0 0	32 0 0	1 9 7	30 6 5
25	Luckinarain Dutt ...	350 0 0	14 0 0	0 11 2	13 4 10
4	Madhub Dutt ...	36 0 0	1 7 0	0 1 1	1 5 11
10	Pereira, A. ...	75 0 0	3 0 0	0 2 4	2 13 8
8	Petumber Saha ...	300 0 0	12 0 0	0 9 7	11 6 5
11	Proprietor of the Morning Chronicle ...	96 0 0	3 13 5	0 3 0	3 10 5
12	Proprietor of the Eastern Star ...	36 0 0	1 7 0	0 1 1	1 5 11
26	Prawn Chunder Ghose ...	300 0 0	12 0 0	0 9 7	11 6 5
1	Rooke, Mrs. ...	82 8 0	3 4 10	0 2 7	3 2 3
6	Radakissen Dutt ...	500 0 0	20 0 0	1 0 0	19 0 0
19	Ram Koomul Sircar ...	600 0 0	24 0 0	1 3 2	22 12 10
21	Ram Chunder Mullick ...	400 0 0	16 0 0	0 12 9	15 3 3
23	Seeb Chunder Roy ...	600 0 0	24 0 0	1 3 2	22 12 10
28	Stephen & Co. ...	400 0 0	16 0 0	0 12 9	15 3 3
24	Toolsydass Dutt ...	400 0 0	16 0 0	0 12 9	15 3 3
	Total - ...	.....	413 8 4	20 9 8	392 14 8

No. 30.

Estate ROBERT FAITHFULL FANSHAW, an Insolvent.

## Schedule of the Second Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	Second dividend at 4 per cent., 20th November 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
61	Abercrombie & Co. ...	350 0 0	14 0 0	0 11 2	13 4 10
11	Bubbon ...	110 10 9	4 6 10	0 3 6	4 3 4
15	Beechoo ...	35 5 0	1 6 7	0 1 1	1 5 6
16	Bhulloo ...	25 0 0	1 0 0	0 0 9	0 15 3
20	Bustee ...	52 15 6	2 1 11	0 1 8	2 0 3
24	Bechun ...	88 6 6	3 8 4	0 2 9	3 5 7
45	Bathgate & Co., Calcutta ...	25 0 0	1 0 0	0 0 9	0 15 3
49	Boudet & Co. ...	70 0 0	2 12 10	0 2 2	2 10 8
53	Bonnet & Co. ...	300 0 0	12 0 0	0 9 7	11 6 5
56	Bathgate & Co., Cawnpore ...	75 0 0	3 0 0	0 2 4	2 13 8
70	Bird, Lieutenant J. ...	600 0 0	24 0 0	1 3 2	22 12 10
80	Burkinyoung & Co. ...	293 0 0	11 11 6	0 9 4	11 2 2
85	Barrett, Munro & Co. ...	800 0 0	32 0 0	1 9 7	30 6 5
34	Chuckur ...	63 9 0	2 8 8	0 2 0	2 6 8
36	Constantine, Mr. ...	25 0 0	1 0 0	0 0 9	0 15 3
52	Crump & Co. ...	70 0 0	2 12 10	0 2 2	2 10 8
54	Campbell, Mrs. ...	300 0 0	12 0 0	0 9 7	11 6 5
69	Charde, M.D., Meerut Post Master ...	279 0 0	11 2 7	0 8 11	10 9 8
74	Carbery & Co. ...	350 0 0	14 0 0	0 11 2	13 4 10
84	Charde, William ...	600 0 0	24 0 0	1 3 2	22 12 10
91	Cant, Serjeant ...	80 0 0	3 3 2	0 2 6	3 0 8
14	Dundial ...	29 0 0	1 2 7	0 0 11	1 1 8
79	Dove, Mr. ...	130 0 0	5 3 2	0 4 1	4 15 1
30	Emamie ...	49 12 6	1 15 10	0 1 7	1 14 3
9	Fokeer Chund ...	100 11 4	4 0 5	0 3 2	3 13 3
32	French Bebee ...	193 8 9	7 11 10	0 6 2	7 5 8
4	Ghoon Ghoon ...	28 14 6	1 2 6	0 0 11	1 1 7
66	Green, T. ...	25 0 0	1 0 0	0 0 9	0 15 3
7	Hamilton & Co. ...	400 0 0	16 0 0	0 12 9	15 3 3
38	Hossain Bux ...	30 0 0	1 3 2	0 0 11	1 2 3

Numbers.	Names of Creditors.	Amount of claim.	Second dividend at 4 per cent., 20th November 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
68	Husband & Co., Trustees, Mr. James Bell...	213 0 0	8 8 4	0 6 9	8 1 7
85	Hind, Serjeant George ... ..	900 0 0	36 0 0	1 12 9	34 3 3
65	Johnstone Nephews ... ..	72 0 0	2 14 1	0 2 3	2 11 10
71	Jest Mull Chowdry ... ..	50 0 0	2 0 0	0 1 7	1 14 5
90	Jakoo Mistry ... ..	84 0 0	3 5 9	0 2 8	3 3 1
89	Kissen Pursaud ... ..	300 0 0	12 0 0	0 9 7	11 6 5
55	Leudlane, Mrs. ... ..	30 0 0	1 3 2	0 0 11	1 2 3
6	Mohunloll ... ..	257 14 0	10 5 1	0 8 3	9 12 10
10	Motee Chund ... ..	93 13 0	3 12 1	0 3 0	3 9 1
29	Muggun ... ..	43 3 0	1 11 8	0 1 4	1 10 4
51	Macklin, Mrs. ... ..	120 0 0	4 12 10	0 3 10	4 9 0
62	Muddosoodun Mullick ... ..	200 0 0	8 0 0	0 6 4	7 9 8
64	Manton & Co. ... ..	100 0 0	4 0 0	0 3 2	3 12 10
72	Moosing Doss ... ..	40 0 0	1 9 7	0 1 3	1 8 4
83	Munro & Co. ... ..	500 0 0	20 0 0	1 0 0	19 0 0
88	Modone Mistree ... ..	25 0 0	1 0 0	0 0 9	0 15 3
86	O'Callaghan, Mrs. ... ..	250 0 0	10 0 0	0 8 0	9 8 0
37	Parsad ... ..	31 0 0	1 3 10	0 0 11	1 2 11
25	Ramjaun ... ..	49 0 0	1 15 4	0 1 6	1 13 10
50	Robinson & Co., W. W. ... ..	60 0 0	2 6 5	0 1 11	2 4 6
1	Sedial ... ..	78 6 9	3 2 2	0 2 6	2 15 8
42	Stewart & Co. ... ..	927 0 0	37 1 3	1 13 7	35 3 8
58	Stevens, J. ... ..	600 0 0	24 0 0	1 3 2	22 12 10
59	Simla Magistrate's Court's Decree ... ..	202 0 0	8 1 3	0 6 5	7 10 10
75	Star Press ... ..	64 0 0	2 9 0	0 2 0	2 7 0
81	Simla and Umballa Bank ... ..	1,000 0 0	40 0 0	2 0 0	38 0 0
35	Toraub ... ..	93 0 0	3 11 6	0 2 11	3 8 7
46	Thomson & Co. ... ..	100 0 0	4 0 0	0 3 2	3 12 10
57	Tuttle & Charles ... ..	258 7 3	10 5 5	0 8 3	9 13 2
60	Wilson & Co., D. ... ..	200 0 0	8 0 0	0 6 4	7 9 8
	Total ... ..	.....	500 13 6	24 14 5	475 15 1

## No. 31.

Estate ROBERT KERR, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 2½ per cent., 20th November 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Ramloll Bonnerjee ... ..	627 0 0	15 10 10	0 12 6	14 14 4
2	Simla Bank ... ..	5,651 0 0	141 4 4	7 1 0	134 3 4
3	Petumber Doss ... ..	2,700 0 0	67 8 0	3 6 0	64 2 0
4	Money Lall Chowdry ... ..	300 0 0	7 8 0	0 6 0	7 2 0
6	P. S. D'Rozario & Co. ... ..	109 6 0	2 11 7	0 2 2	2 9 5
7	Thacker Spink & Co. ... ..	165 0 0	4 2 0	0 3 3	3 14 9
8	Thomas Smith & Co. ... ..	277 0 0	6 14 10	0 5 6	6 9 4
	Total ... ..	.....	245 11 7	12 4 5	233 7 2

## No. 32.

Estate HURJEEBUN DASS, an Insolvent.

*Schedule of the First Unclaimed Dividend.*

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 1½ per cent., 20th November 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Gobindass Naraindass ... ..	7,490 12 9	93 10 2	4 10 10	88 15 4
2	Brojomohun Doss ... ..	2,000 0 0	25 0 0	1 4 0	23 12 0
3	Ghunesham and Gopauldoss ... ..	2,500 0 0	31 4 0	1 9 0	29 11 0
4	Sewpersaud Nubutram ... ..	575 0 0	7 3 0	0 5 9	6 13 3
5	Damoodur Doss Bullub Dass ... ..	700 0 0	8 12 0	0 7 0	8 5 0
7	Mathoorapersaud Narain Dass ... ..	735 7 6	9 3 1	0 7 4	8 11 9
8	Roy Luckmeyer Chund ... ..	200 0 0	2 8 0	0 2 0	2 6 0
9	Goopeenauth Pattack ... ..	300 0 0	3 12 0	0 3 0	3 9 0
10	Lalla Ramjee ... ..	300 0 0	3 12 0	0 3 0	3 9 0
11	Balmocoond Juggulkissore ... ..	200 0 0	2 8 0	0 2 0	2 6 0
12	Shamuntram Mudden Chund ... ..	200 0 0	2 8 0	0 2 0	2 6 0
13	Prem Chund Roy ... ..	12,200 0 0	152 8 0	7 10 0	144 14 0
15	Rogoonauth Shaw Chotaloll ... ..	1,133 5 3	14 2 8	0 11 4	13 7 4
	Total ... ..	.....	356 10 11	17 13 3	338 13 8

No. 33.

Estate CHARLES HUFFNAGLE AND WILLIAM HAY &amp; Co., Insolvents.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.			First dividend at annas 10 per cent., 20th November 1877.			Less 5 per cent. for charges, &c.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	John Johnson ... ..	18,248	9	9	114	0	10	5	11	2
3	Charles Stevenson ... ..	192	6	1	1	3	3	0	0	11
4	Bissumber Law and Gobind Chunder Addy	200	0	0	1	4	0	0	1	0
5	John Davis ... ..	266	3	9	1	10	7	0	1	3
9	Gisborne & Co. ... ..	3,500	0	0	21	14	0	1	1	6
10	Cabb Lodd ... ..	1,078	0	0	6	11	10	0	5	4
13	Captain Burleigh, Ship <i>Delia Maria</i> ...	2,420	0	0	15	2	0	0	12	1
17	Prawnkissen Law ... ..	645	8	3	4	0	7	0	3	2
18	Lawrie, Bedford and Rand ... ..	170	0	0	1	1	0	0	0	10
19	Doorgapersaud Punchanun Mitter & Koy-las Chunder Ghose ... ..	50,021	14	3	312	10	2	15	10	1
22	Captain A. Henderson ... ..	498	1	6	3	1	10	0	2	5
23	Lieutenant Colonel A. Jack ... ..	434	13	0	2	11	6	0	2	2
24	Captain Black and owners of Ship <i>Ellislie</i> ...	300	11	6	1	14	1	0	1	6
25	W. Anderson ... ..	39,000	0	0	243	12	0	12	3	0
26	J. O. B. Tandy ... ..	10,270	0	0	64	3	0	3	3	4
27	Prawnkissen Law ... ..	1,910	0	0	11	15	0	0	9	6
28	Bissumber Law & Gobind Chunder Addy ...	1,030	0	0	6	7	0	0	5	1
30	R. Dunlop & Sons ... ..	803	10	9	5	0	4	0	4	0
32	Allan and Thomas ... ..	2,000	0	0	12	8	0	0	10	0
33	James Furlong ... ..	178	15	0	1	1	10	0	0	10
34	Hurris Chunder Bhose ... ..	8,275	11	2	51	11	7	2	9	4
37	Captain Bartlett and owners of Ship <i>Ozark</i> ...	403	3	0	2	8	4	0	2	0
39	Punchanun Mitter ... ..	908	13	0	5	10	11	0	4	6
	Total ... ..	.....			892	3	8	44	9	0
										847 10 8

OFFICIAL ASSIGNEE'S OFFICE, CALCUTTA, the 1st October 1878.

A. B. MILLER, *Official Assignee.*

(692-2)

## For Sale.

A LARGE Double Cylinder Newspaper Printing Machine, now on view at the Alipore Jail. For particulars apply to the Superintendent, Bengal Secretariat Press.

## Notice.

THE Annual Chootia Fair will be held at Chootia, near Ranchee, the head-quarters of the Chota Nagpore Division, and will commence on 24th February 1879, and continue for fifteen succeeding days.

By order of the Commissioner,

RAJ GOPAL ROY, *Persl. Asst. to Commr.*

CHOTA NAGPORE, the 13th December 1878.

## Burdwan Agricultural Exhibition.

## NOTICE

AN Exhibition of Agricultural Produce, Implements, and Cattle, of native arts and manufactures, and of live stock, will be held at Burdwan on January 27th, and the four following days. Copies of the rules and list of prizes may be had on application to the Honorary Secretary, Burdwan. (725-3)

## Notice.

THE date for entry for students to the Thomason College, Roorkee, will in future be 1st May instead of 1st November as now. Candidates passed at the late examinations will therefore join on 1st May 1879. There will be a supplementary examination for the Engineer Classes on March 24th to 29th, 1879. Subjects of examination, the same as for the last examination of August 1878. Candidates not over 22 years old on 1st November 1878, or under 18 years on 1st May 1879, are eligible.

Soldiers of Her Majesty's European Regiments can also be examined for admission up to end of February.

The other classes are already filled up.

For the next admissions in May 1880 the examinations will be early in that year, as will be notified hereafter.

A. M. BRANDRETH, *Major, R.E.,*  
*Officiating Principal.*

## Government Cinchona Febrifuge.

## AN EFFICIENT SUBSTITUTE FOR QUININE.

PRICE to the general public rupees twenty per pound tin. To Government Officers for Government purposes, and to wholesale purchasers of not less than twenty pounds, rupees sixteen and annas eight per pound. Postage of each tin annas twelve extra. Cash to accompany all orders.

Apply to Superintendent, Botanical Garden, Howrah, near Calcutta.

## Notice.

## Oudh Forest Department.

## BYRAMGHAT DEPOT.

## ON THE OUDH AND ROHILKHAND RAILWAY.

FROM this date the prices of sâl beams and scantlings supplied from this depot will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.

22 " " 2-12 "

23 " " 2-14 "

24 " " 3 "

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c. ft.

Under 12 and over 7, at " 2-4 "

Under 7 feet, at " 2 "

The above prices are for ordinary building purposes.

For *Planking Sleepers*, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion.

*Second and Third Class Timber* will be sold and price fixed by agreement.

*Auction Sales* will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests.

SIMPSON HILLIERS, *Asst. Conservator of Forests.*  
The 1st June 1877.



## Lime Supply for Bengal.

NOTICE is hereby given that the leases of the under-mentioned valuable lime quarries, situate in the Khasi and Jaintia Hills, Assam, will be put up to auction sale at the office of the Deputy Commissioner of Sylhet, at noon, on the 2nd of January 1879.

The leases will be for three years, commencing from 1st January 1879 and ending 31st December 1881.

Not more than three leases will be permitted to be purchased in one interest.

Any quarry not worked, i.e., not worked to turn out more than 40,000 maunds, will be liable to resumption, and the Government will be at liberty to work such resumed quarry by direct agency.

The rent will be payable half-yearly in advance.

For further particulars apply to Deputy Commissioner, Khasi and Jaintia Hills, Shillong.

No.	Names of the quarries.	Where situate.
		<i>Khasi Hills.</i>
1	Bor Poonjee	North—By lands pertaining to the Cherra State. South—By lands of mouzah Kalairag and of mouzah Bej-y Panduáh, in Sylhet. East—By the west bank of Bhooban Cherra. West—By Doorga Seel.
		<i>Jainti</i>
2	Choon Cherra, Loting Cherra.	North—By high hills. South—By the boundary of Sylhet district. East—By Teeháng and Borgong rivers. West—By Ooloo Cherra.
	Rowai Cherra ...	North—By high hills of Lákádong or the southern boundary of Láma-poohee lime quarry. South—By boundary of Sylhet district. East—By Looba or Looka river. West—By Teeháng and Borgong streams.
3	Nongthalong Poonjee.	North—By Padoo and Pamadang Poonjees. South—By boundary of Sylhet district. East—By old road leading from the plains to Amwie Poonjee. West—By Moongat river and Borseel.
4	Mooralee Cherra	North—By Sootang Poonjee. South—By northern boundary of Rowai lime quarry. East—By Looba or Looka river. West—By western limit of lands appertaining to Mooralee Poonjee.
5	Roopnáth ...	North—As far as lime-stone exists northward within lands pertaining to the village of Roopnáth. South—By boundary of Sylhet district. East—By Ooloo Cherra river. West—By old road leading to Amwie Poonjee from the plains.
6	Lámá Poohee...	North—By Lákádong. South—By boundary of Rowai lime-stone quarry. East—By western boundary of the lands pertaining to Mooralee Poonjee. West—By Moongat river and Borseel.
7	Uthmá Cherra...	North—As far as limestone beds extend northward within the limits of Uthmá Poonjee. South—By southern bank of the Pakhee Cherra stream. East—By Pecha Cherra stream. West—By Bhooban Cherra stream.
		<i>MALAI-SOH-MAT STATE.</i>
		<i>Khasi Hills.</i>
8	Nokria Cherra...	North—By south bank of Majdoora. South—By Pandendish jungle. East—By Mashim khasia's garden. West—By Shia Sing khasia's garden.

No.	Names of the quarries.	Where situate.
		<i>BHOWAL STATE.</i>
		<i>Khasi Hills.</i>
9	Pathariá Cherra.	North—By Ichadora. South } By right bank of Pathariá Cherra East } from Ichadora to Nowgong. West—By Joyram Jhoora.
		<i>MAHARAM STATE.</i>
		<i>Khasi Hills.</i>
10	Ramsendem Raj-ke.	North—By Chapagor. South—By Pook Cherra. East—By Kala-ram-Rai Cherra. West—By Hurin Tilla Dhul.
		<i>BHOWAL STATE.</i>
		<i>Khasi Hills.</i>
11	Bhowal Cherra...	North—By Chota Teekar Tilla. South—By Kala Páni, alias Pakri Blei. East—By Mongla-mora Tilla. West—By Cherra Khoree Cherra.
		<i>MAODON.</i>
		<i>Khasi Hills.</i>
12	Ka Long Long.	North—By Maw-Ngein. South—By Chillai Cherra. East—By Umjindem Cherra. West—By Waibiei and Chillai Cherra.
		<i>MAHARAM STATE.</i>
		<i>Khasi Hills.</i>
13	Tánglá ...	North—By Komonee Teekor as far as lime beds exist. South—By Pak Cherra. East—By Dhamalia river. West—By Kalaran-Rai Cherra.
		<i>MAHARAM AND MAIONG.</i>
		<i>Khasi Hills.</i>
14	Monai Cherra ...	North } By forest and jungle lands per- South } taining to Máharám. East } West—By Jadokátá, alias Ponáthirth river.
		<i>BHOWAL STATE.</i>
		<i>Khasi Hills.</i>
15	Dholai Cherra...	North—By bank of Pathariá Cherra. South—By Boora Peer's Mukám. East—By boundary of Malai-soh-mat State, alias Kukur-mará Cherra. West—By Monglá Mora Tilla.
		<i>MAODON.</i>
		<i>Khasi Hills.</i>
16	Umjindem ...	North—By Lum rai-byneum. South—By Lum-Tenget. East—By Umiáo. West—By Umjindem Cherra.
		<i>DWARA NONGTYMEN.</i>
		<i>Khasi Hills.</i>
17	Borsyrmai ...	North—By Pán garden. South—By Ka Lád-Luka. East—By Lumdilong. West—By Lum-raitrüh.
		<i>Khasi Hills.</i>
19	Sil-i Cherra ...	North—By Lumkharproh. South—By Um-sao-leim. East—By Silai river. West—By Lumdilong.

JEEBON ROY,  
for Deputy Commissioner,  
Khasi and Jaintia Hills.

SHILLONG DY. COMM'R'S OFFICE,  
The 23rd October 1878.

NOTICE is hereby given that the lease of the "Soopar," alias "Soh-bar Poonjee" lime quarry, No. 18 of the notice, is, under orders of Government, reserved from sale.

## Commissioners for making Improvements in the Port of Calcutta.

## NOTICE.

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under section 72 of the said Act.

Date of removal to Import Warehouse.	Number, Mark, and Description.	Consignees.	Ships.
1878.			
Dec. 11	13 Cakes Spelter, V ...	Order ...	Ship Geraldine Paget.
" 11	1 Cake Spelter, no mark ...	Ditto ...	Ditto.
" 13	8 Packages, E. B. R. & Co., bottom J. A. J. A. & Co.	Ditto ...	Ship Castle Roy.
" 13	1 Case, M. F. W. Heilgers & Co. ...	Ditto ...	Ditto.
" 13	289 Casks & 16 Packages Spelter, B B S ...	Ditto ...	Ditto.
" 13	13 Bundles Wooden Rollers, no mark ...	B. Jute Company, Limited.	Ditto.
" 13	2 Bales, B T in a diamond ...	Order ...	Ship City of London.
" 13	1 Case, addressed ...	William A. G. Brodie, Dhermia Khall Tea Garden, Cachar.	Ditto.
" 13	2 Cases, B C D in a diamond, top H. & Co. ...	Order ...	Ditto.
" 13	9 Packages, B C D in a diamond, bottom H. S. K. & Co.	Ditto ...	Ditto.
" 13	1 Case, D E Y in a diamond ...	Ditto ...	Ditto.
" 13	4 Cases, E F S ...	Ditto ...	Ditto.
" 13	1 Bundle Hoop Iron, no mark ...	Ditto ...	Ditto.
" 13	25 Flat Bars, M E or no mark ...	Ditto ...	Ditto.
" 13	2 Round Bars, no mark ...	Ditto ...	Ditto.
" 13	3 Cases, J B, bottom C ...	Ditto ...	Ditto.
" 13	1 Case, L M S L in a diamond, outside W C S K ...	Ditto ...	Ditto.
" 13	1 Piece Copper, no mark ...	Ditto ...	Ditto.
" 13	1 Case, S. P. & Co. ...	Ditto ...	Ditto.
" 13	1556 Cakes and 50 Packages Spelter, T & S ...	Ditto ...	Ditto.
" 13	1 Case, addressed ...	C. C. Kave, Esq., care of W. Magor & Co.	Ditto.
" 13	1 Cake & 11 Packages Spelter, G ...	Order ...	Ditto.
" 13	1 Cake Spelter, S M ...	Ditto ...	Ditto.
" 13	2 Packages, addressed ...	William Mackenzie, Esq., Ilmasnugur, Samastipore.	Ditto.
" 9	2 Bags, no mark ...	Order ...	Ship Brazilian.
" 9	13 Bags, C R or no mark ...	J. Kanjee ...	Ditto.
" 9	21 Bundles Coir Rope, D D or no mark ...	Abdool Kurreem H. Essa.	Ditto.
" 9	13 Buddles Coir Rope, L M or no mark ...	Ditto ...	Ditto.
" 9	1 Bag, S T A, bottom F S R ...	Order ...	Ditto.
" 9	1 Bag, X in a diamond ...	Ditto ...	Ditto.
" 9	13 Bundles Coir Rope, M. & Co. ...	Ditto ...	Ditto.

CALCUTTA, the 21st December 1878.

(727—1)

W. D. BRUCE, Vice-Chairman.

## Hooghly Floating Bridge.

Statement of Receipts from Local Traffic for the week ending 12th December 1878.

	FOOT-PASSENGERS.		VEHICLES.		Total.	REMARKS.
	Calcutta to Howrah.	Howrah to Calcutta.	Calcutta to Howrah.	Howrah to Calcutta.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
December 6th, 1878 ...	50 5 3	46 12 3	124 8 6	70 14 0	292 8 0	
" 7th, " ...	61 7 6	58 10 9	133 13 6	104 15 3	358 15 0	
" 8th, " ...	67 10 0	66 10 3	105 14 0	71 13 9	312 0 0	
" 9th, " ...	63 12 9	57 6 9	111 11 0	89 3 6	322 2 0	
" 10th, " ...	56 8 9	53 12 0	107 11 3	67 11 3	285 11 3	
" 11th, " ...	59 13 9	59 6 9	117 8 9	92 11 6	329 8 9	
" 12th, " ...	58 13 0	56 11 9	116 13 6	89 12 0	322 2 3	
Total ...	418 7 0	399 6 6	818 0 6	587 1 3	2,222 15 3	
Total of previous 48 weeks ...	22,101 4 9	21,497 4 6	40,606 8 9	23,720 0 9	1,07,825 2 9	
Grand Total ...	22,519 11 9	21,896 11 0	41,324 9 3	24,307 2 0	1,10,048 2 0	

(731—1)

W. D. BRUCE, Vice-Chairman.

## LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

*Notes wholly lost or destroyed.*

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
336	L 93—42956	50 }	Mrs. Geary.
	" —42725	50 }	
338	O 34—90772	100	Mohendra Nath Bose.
339	O 39—67277	10	Chandra Kant Ghose.
340	O 29—64230	1,000	Bholanath Bissesar Prasad.
341	L 93—82496	50 }	Ganga Churn Basu.
	" —82497	50 }	
342	O 34—95781	100	Ram Narain Bose.
343	L 37—82826	20	Shaik Ameenuddeen.
345	O 35—00904	100	Ram Sahai.
346	O 24—66420	20 }	D. J. Welch.
	" —54983	20 }	
347	L 93—80849	50	Mohomed Bhoy Ali Bhoy.
348	O 29—65885	1,000	J. Hill.
349	O 25—53953	20	Gobind Lal Sen.
350	O 8—06951	10	Dhatree Churn Mukerjee.
351	O 34—81583	100 }	Bunko Behari Shaha.
	" —80334	100 }	
	" 22—43519	20 }	
	" 24—32655	20 }	
	L 78—68041	20 }	
	O 23—40559	20 }	
	" 18—17659	10 }	
	" 13—51188	10 }	
	" 17—45629	10 }	
	" 15—95881	10 }	
	" 40—22710	10 }	
351	L 94—54264	100	Ram Sorun Ram.
352	O 16—14891	10	Shaik Khoda Buksh.
353	" 27—99091	50	Khettra Mohan Dutt.
354	" 33—96535	100 }	Messrs. Shew Pershad & Co.
	L 91—46956	20 }	
	O 17—42368	10 }	The Officiating Magistrate, Gya.
355	L 61—63086	10 }	
	" 95—56028	10 }	
	" 76—15516	10 }	Lieut.-Colonel R. Moseley.
356	O 33—92019	100 }	
358	" 27—77492	500	Ram Lal Pandey.
359	" —75525	500	The District Superintendent of Police, Kangra.
360	L 93—27820	50	The District Superintendent of Police, Dacca.
361	O 34—94290	100 }	Lalla Sumurtha Roy Bukshi Ram.
	L 93—83378	50 }	

*Notes partially lost or destroyed.*

341	L 81—86184	50	F. O. Runburn.
342	O 17—09739	10 }	T. F. Campbell.
	O 19—09738	10 }	
	" —09737	10 }	
	" —09736	10 }	
342	O 19—09734	10 }	T. F. Campbell.
	" —09742	10 }	
	L 30—87521	5 }	Mohamed Ishaq.
343	O 22—99062	20 }	
	L 88—01487	10 }	Messrs. J. Hatchison & Co.
344	L 29—91504	5 }	
	" —91503	5 }	Rameshur Khan.
345	O 29—49241	1,000 }	
	" —40187	1,000 }	
	" —44129	1,000 }	
	O 27—84860	500 }	
346	L 93—40853	50	Dewa Sing.
347	L 49—06381	50	Major G. E. Fryer.
348	O 18—87311	10	J. Thomas.
349	L 30—00269	5	The Post-Master-General, N.-W. Provinces.
350	L 30—91652	5	Mowla Baksh.
351	" 24—30728	20	Hurronath Mukerjee.
352	L 17—84228	5 }	Rajendra Chandra Pal.
	" —50423	5 }	
	" 21—50222	5 }	
	" —76927	5 }	
353	A 67—19316	10 }	

*Notes partially lost or destroyed.*

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
354	O 6—32750	10	Ameenudeen.
355	" 29—18138	1,000	Tekoo Ram.
356	L 2—87240	10	G. Showell, Official Liquidators, Alliance Bank of Simla, Limited.
357	O 9—23647	10	Robert Dunne.
358	" 7—86401	10	Lt. A. Banon.
359	L 98—02302	10 }	Nobin Chunder Samanta.
	O 6—51543	10 }	
360	" 5—20282	10	Bipin Behari Basu.
361	" 23—63853	20 }	G. E. Manisty.
	L 43—37015	10 }	
362	O 34—86167	100	Messrs. Doorga Das Chatterjee & Co.
363	" 3—48666	20	D. Sunder.
364	" 15—51592	10	S. Soobabhatta.
365	L 78—51948	20	W. J. Clark.
366	O 13—81068	10	N. J. Vipan.
367	O 8—06951	10	Dhatree Churn Mukerjee.
368	" 23—46809	20	F. Tuthill.
369	" 9—50410	10	Lieut. H. E. Mitchell.
370	" 42—11445	10	Hajee Abdul Kareem.
371	A 94—17790	20	E. O. Moses.
372	L 29—36420	5	Tiluck Chunder Chowdhuri.
373	O 7—42520	10	Color Sergeant W. Hayward.
374	" 17—06877	10	Mirza Alijan.
375	L 30—69976	5	The Post-Master-General, North-Western Provinces.
376	O 10—38165	10 }	W. G. Bolton.
	" 9—46900	10 }	
	L 95—55506	10 }	Lieut. F. H. Probyn.
377	O 23—24105	20 }	
378	L 93—39015	50	Kunja Lal Dhur.
379	O 3—03110	20	J. E. Cearn.
380	" 29—68398	1000	Modun Mohun Majumdar.
381	L 27—79294	5	Sasibhusan Sen.
382	O 40—21627	10	Pundit Damo Dur Joshee.
383	L 31—57323	5	Mohendra Narain Roy.
384	O 4—32522	20	Woomes Chunder Majumdar.
385	" 23—82353	20 }	Moulvie Mahomed Allahdad.
	" 9—98207	10 }	
	L 31—14521	5 }	W. Corbet.
386	O 21—99879	20 }	
	" 18—94649	10 }	Shib Chunder Banerjee.
387	O 4—24543	20 }	
388	L 2—33066	10 }	Doorga Sahoy Balkissen.
	" 57—83665	10 }	
	" —83664	10 }	Benode Behari Mukerjee.
389	O 24—23579	20 }	
135	L 17—18641	5 }	Jadu Nath Roy.
	" —18544	5 }	
183	" 61—90268	10 }	Jadu Nath Roy.
	" 74—01093	10 }	
	" 16—94401	5 }	
	" 15—33956	5 }	
200	L 9—54305	5 }	Ram Shonahee Marwaree.
	" —54306	5 }	
208	L 33—54193	10 }	Nibarun Chunder Dutt.
	" —54195	10 }	
	L 33—03183	10 }	
	" —03184	10 }	
	L 99—35030	10 }	
	E 10—56170	10 }	
	L 37—90704	10 }	
	" —90703	10 }	
	L 5—93763	10 }	
	" —93762	10 }	
	L 76—12637	10 }	A. F. Galindo.
	L 73—19427	10 }	
	L 95—33069	10 }	
	L 76—33039	10 }	
	L 4—11933	10 }	Jagun Nath Ram.
	" —11932	10 }	
	O 15—19046	10 }	Jumna Das and Ram Dutt.
	O 12—21358	10 }	
209	L 9—51649	5 }	
	" —51749	5 }	Jagun Nath Ram.
210	D 11—32016	10 }	
	O 5—14620	10 }	Jumna Das and Ram Dutt.
211	L 92—66789	50 }	
	" —60786	50 }	



## Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
212	L 34—84442 } —86355 }	10	Ram Kissen Sookul.
213	O 15—29110 } —29111 }	10	Mrs. J. M. Cockerell.
214	L 46—04162 } —04161 }	20	Binj Raj.
215	L 7—78576 } —78575 }	20	Shama Churn Sett.
	L 2—55607 } —55601 }	10	
216	L 87—90788 } —90789 }	10	Messrs. Scallan & Co.
217	O 34—53262 } —53263 }	100	Kisto Gopal Ghose.
218	L 30—10186 } —10188 }	5	Jogendra Nath Shome.
219	O 23—46710 } —46709 }	20	Tieca Ram.
220	L 80—61837 } —65383 }	20	Modhoo Sooden Shaw.
221	L 90—07613 } O 21—19768 }	20	Surba Nundo Roy.
222	O 23—64327 } —64325 }	20	J. H. Bancroft.
223	O 2—37459 } —3—87493 }	20	J. Robertson.
224	O 12—03555 } —17—42471 }	10	Hridoy Nath Sircar.
225	L 91—70835 } —70831 }	20	Annoda Prosad Budra.
227	L 40—20243 } —2—33071 }	10	Doorga Sahoy Balkis- sen.
	—24—02598 } —02597 }	5	

R. A. STEENDALE,

Asst. Commr. of Paper Currency.

PAPER CURRENCY DEPT., the 21st December 1878.

## Notice.

**F**OUND in the Northern Bengal State Railway three Government Promissory Notes. Any person claiming them, must satisfy the undersigned of his *bond fide* ownership thereof, and give the numbers and amounts of the notes.

(723—3)

P. NOLAN, Magistrate.

## Notice.

**W**ANTED a Professional Surveyor for the Orissa Coast Canal. Salary Rs. 50, including travelling allowance.

Applications, with copies of testimonials, to be sent to the undersigned.

MOHANUNDA GUPTA, Land Acquisition  
Dy. Collr., Balasore.

## Notice.

**W**ANTED an Accountant for the District Road Cess Committee of Furreedpore on a salary of Rs. 60, rising to Rs. 90 by an annual increase of Rs. 5. Candidates are requested to apply, with copies of their testimonials, to the undersigned before the 30th current. They will be required to furnish security to the extent of Rs. 500.

J. ANDERSON, Chairman,  
(729—1) Furreedpore District Road Cess Committee.

## Wanted.

**A** MANAGER for the attached estate of pergunnah Jugidiah, in the district of Noakholly, on a salary of Rs. 125 a month. Applications, with copies of testimonials, to be sent to the undersigned within 15 days from the date of advertisement. Security Rs. 10,000 is required. Among other qualifications, a good knowledge of zemindary accounts and its management is essentially required.

A. MANSON, Offg. Collector.  
NOAKHOLLY COLLR.'s OFFICE, the 18th December 1878.  
(730—1)

**T**HE following additional Bye-law, passed by the Commissioners of the Town of Calcutta, is published under Section 343 of Act IV (B.C.) of 1876:—

**53a.** When any private privy or cesspool is to be constructed for the first time, or any such privy or cesspool previously constructed has to be re-constructed, a plan of the privy proposed to be constructed or re-constructed shall be submitted to the Commissioners, who shall signify their approval or disapproval within one week after receiving such plan, and no such privy or cesspool shall be constructed or altered, except in such manner as may be approved of by the Commissioners.

ROBERT TURNBULL,  
(708—3) Secretary to the Corporation.

## Execution Case No. 136 of 1878.

Gobinda Chunder Adya, decreeholder, *versus* Uma Nath Roy. Chowdhury, judgment-debtor.

**T**O be sold in the Civil Court at Alipore on the 6th day of January 1879, pursuant to a decree passed by the Second Subordinate Judge of 24-Pergunnahs in civil suit No. 70 of 1878, in which Gobinda Chunder Adya, of Chetta, was plaintiff, and Uma Nath Roy Chowdhury, of Satkhira, was defendant, the right, title, and interest of the judgment-debtor in the properties described below:—

**Lot I.**—In district registry Alipore, Sub-Registry Kharda, Munsiffce Sealdah, thana Nawabgunge, pergunnah Calcutta, Dehi Pulia, 24-Pergunnahs Collectorate towjee No. 1070, all that piece and parcel of land comprised in Shaheban Bagicha, kurcha No. 3, bill No. 6, known as Krishna Mohun Bose's land, area of which is 201 beeghas and 1½ cottahs, bearing an annual jumma of Rs. 268 anna 1 gundas 6; that comprised in kurcha No. 4, bill No. 7, known as Tally Shaheb's land, area of which is 21 beeghas and 8 cottahs, bearing an annual jumma of Rs. 28 annas 5 gundas 10; and that comprised in kurcha No. 5, bill No. 42, known as Miss Jane Razar and Nomen Shaheb's land, area of which is 164 beeghas and 3½ cottahs, bearing an annual jumma of Rs. 218 annas 14 gundas 8; total area of all the lands is 386 beeghas 13 cottahs, and the aggregate annual sudder jumma is Rs. 515-5-8; as also the pucca building standing thereon. Judgment-debtor's right, title, and interest in the property is 6 annas 8 gundas only, supposed value of which is Rs. 3,000. It is bounded on the north by Government magazine, west by the river Hooghly, south by a drain, and east by a public road.

**Lot II.**—In district registry Alipore, Sub-Registry Cossipore, thana Burranagore and Suburb Cossipore, 2 beeghas 13 cottahs of rent-free land contained in division 1, sub-division 4, holding No. 63. Judgment-debtor's right, title, and interest in the property is 1 anna 12 gundas, supposed value of which is Rs. 100. It is bounded on the north and east by public roads, west and south by the judgment-debtor's land.

KRISHNA MOHUN MUKHOPADHYA,  
(726—2) Second Sub. Judge.

## New Beerbhoom Coal Company, Ltd.

**N**OTICE is hereby given that the Eleventh Ordinary General Meeting of the Shareholders of the above Company will be held at the office of the Company, 3, Fairlie Place, on Saturday, the 4th January 1879, at noon, for the purpose of receiving the Directors' Report, and passing the Accounts for the half-year ending 31st October 1878, declaring dividend, electing Directors, and for the transaction of any other business that may be brought forward.

The Share Transfer Book of the Company will be closed from the 21st instant to 4th proximo, both days inclusive.

A. R. McINTOSH & Co., Managing Agents.  
CALCUTTA, 18th December 1878. (722—2)

**S**ASI BHUSAN BASU, B.L., intends to apply to the High Court for enrolment as a Vakeel. (691—4)

**G**IRISHA CHANDRA KARA intends to apply to the High Court for enrolment as a Vakeel. (696—4)

**T**HE undersigned intends to apply to be admitted to practise as a Vakeel in the High Court, Calcutta. (698—4)

BAMA CHARAN NAG, B.L.

## Lost and Destroyed, being Drowned.

THE Government Promissory Note, No. (original) 000004, (present) 000478, of the 3½ (three and half) per cent. of 1854, for Rs. 5,000, originally standing in the name of Syama Sundari, the proprietress, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicates in favor of the proprietress.

SYAMA SUNDARI, wife of late  
GOLUCK CHANDRA SEN CHOWDHURI.  
Gobindapur, Station Mendigunge, Zilla Backergunge.  
The 9th September 1878. (573-3)

## INSOLVENT NOTICES.

*In the Court for the Relief of Insolvent Debtors at Calcutta.*

IN the matter of CHARLES KEAN CHAPMAN, an Insolvent.

On Tuesday, the 10th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 4th day of February next, and that the said Insolvent do then attend to be examined before the said Court.

H. R. Fink, Attorney.

IN the matter of HENRY SIDNEY SWINEY, an Insolvent.

On Monday, the 2nd day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 4th day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

IN the matter of JAMES MURRAY, an Insolvent.

On Tuesday, the 3rd day of December instant, it was ordered that the first Court day in January 1880 be appointed for the further hearing of this matter, and that, unless cause be shewn to the contrary, on that day the said Insolvent be discharged personally as well as to his after-acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

Orr and Harris, Attorneys.

Chief Clerk's Office, the 16th day of December 1878.

IN the matter of GUNGABISSEN MOOURAH, carrying on trade and business as a cloth merchant at No. 19, Puggiaputty, in Burra Bazar, in the town of Calcutta, an Insolvent.

On Friday, the 13th day of December instant, it was, on the petition of Callydoss Ramjee, Ramjee Pridhan, and Hurjee Lillahdur, and Motteeram, creditors of the said Insolvent, adjudged that the said Gungabissen Moourah hath committed an act of Insolvency under the provisions of the Act XI Vic., Chap. XXI, and by another order of the same date, the estate and effects of the said Insolvent were vested in the Official Assignee.

G. Gregory, Attorney.

IN the matter of RAJNARAIN BONNERJEE, an Insolvent.

On Tuesday, the 6th day of October 1874, by an order of this Court, the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chap. XXI, as to all persons named in his Schedule as creditors or claiming to be creditors respectively.

Insolvent in person.

IN the matter of RUSSICKLOLL DEY, an Insolvent.

On Tuesday, the 19th day of November last, it was ordered that the petition of the said Insolvent seeking for relief under the Act XI Vic., Chap. XXI, be withdrawn, and the vesting order made thereon be discharged.

Mohendronauth Bonnerjee, Attorney.

IN the matter of SAMUEL JULIUS SHEPHERD, an Insolvent.

On Monday, the 16th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 4th day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

IN the matter of SAMUEL JULIUS SHEPHERD, of No. 38 Toltollah Lane, in Calcutta, an Assistant in the Audit Department of the East Indian Railway Company, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Monday, the sixteenth day of December instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

IN the matter of WALTER HENRY SHEPHERD, of No. 38, Toltollah Lane, in Calcutta, and an Assistant in Office of Superintending Engineer, Presidency Circle, Public Works Department, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Saturday, the 14th day of December instant, and by an order of the same date, the estate and effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

IN the matter of WALTER HENRY SHEPHERD, an Insolvent.

On Saturday, the 14th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 4th day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

IN the matter of JOHN DINGWALL FORDYCE HARVEY, an Insolvent.

On Tuesday, the 3rd day of December instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 7th day of January next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be withdrawn, and that the said Insolvent do then attend to be examined before the said Court.

G. Gregory, Attorney.

Chief Clerk's Office, the 21st day of December 1878.

## POSTAL NOTICES.

## SEA AND OVERLAND MAILS.

For	Box closes at	Date.	Per Steamer.
Port Blair and Camorta	6 P.M.	24th Dec.	Satara.
Madras, Ceylon, and the Intermediate Ports.	6 "	25th "	Goa.
Madras and Ceylon	6 "	26th "	Nepaul.
Rangoon and Moulmein	6 "	27th "	Mecca.
Akyab, Kyauk Phyo, and Rangoon.	6 "	29th "	Commilla.
Persian Gulf	6 "	30th "	From Bombay.
Ceylon and the Australian Colonies.	6 "	31st "	From Bombay.

The next Overland Mail *via* Bombay will close at the General Post Office on Friday, the 27th December 1878.

2. Book-post and pattern packets must be posted on the 26th December 1878.

N.B.—The Letter Box will close at 6 P.M. precisely, after which hour Overland letters, fully prepaid and bearing an extra postage stamp of two annas on each cover, will be received up to 6-30 P.M., or bearing an extra postage stamp of four annas on each cover up to 7 P.M.

E. C. GEORGE, Post-Master of Calcutta.  
GENERAL POST OFFICE, CALCUTTA,  
The 23rd December 1878.



UNPAID and value payable parcels for Quetta or any camp office beyond the frontier will not be received, nor will any articles for those places be insured.

J. MACFARLAN, *Offg. Post-Master-Genl. of Bengal.*

**MEMORANDUM** shewing the hours at which the Mails are closed for despatch at the General Post Office, Calcutta, and the despatches made from the Branch Post Offices to General Post Office; also the hours of deliveries of Mails from the General Post Office and Branch Post Offices.

*Hours at which Mails are closed at the General Post Office.*

For	Letters at	Registered letters and parcels.	Hours up to which late letters are taken if fully prepaid with an additional fee of 1 anna.
All stations on Loop Line, between Howrah and Ramporehaut, and Chord Line, between Calcutta and Assensole	5-30 A.M.	5 P.M.	
Howrah	6 " 8 " 2 P.M.	5 " 7-30 A.M. 1-45 P.M.	
Eastern Bengal Railway Goalundo Slow Section, all Stations up to Goalundo, Barrackpore included	6-30 A.M.	5 "	
Sonapore, Barrackpore, and Canning Town	8 " 7-45 "	8 A.M. 7-45 "	
Dum-Dum and Barasat	6 P.M.	5 P.M.	7 P.M.
Basirhat, Sathira, Diamond Harbour and Behala	6 "	5 "	7 "
All stations of East Indian Railway Loop Line in the Purneah, Berhampore, Nalhati and Maldah districts	4 "	3-30 "	
All stations in the Dacca, Chittagong, Tipperah, Noakhali, Cachar, Sylhet, Kishinagar, Ferozepore, Burisal, Mymensing, and all stations on the Eastern Bengal Railway	6 "	5 "	7 "
All stations in the Pubna, Roza, Julpigore, Darjeeling, Benaulah, and Dinapore districts, and the Assam Provinces, and all stations on the Northern Bengal State Railway	11 A.M.	8 A.M.	
All stations on the East Indian Railway Chord Line, North-Western Provinces, Punjab, Scind, Central Provinces, and Bombay and Madras Presidencies	6 P.M.	5 P.M.	7 "
Ooloobariah, Midnapore, Cuttack, Balasore, Pooree, and places in the Madras Presidency up to Vizagapatam	6 "	5 "	6-30 "
Registered letters and parcels are received during the hours of	Weekdays { 7 to 8 A.M. 12 to 5 P.M. } Sundays { 7 to 8 A.M. 2 to 5 P.M. }		

*Hours at which Mails are closed at the Branch Post Offices.*

Names and initial or distinguishing letters of Branch Post Offices.	HOURS AT WHICH THE BRANCH POST OFFICE DESPATCHES TO THE GENERAL POST OFFICE ARE EFFECTED.				REMARKS.
	1st despatch.	2nd despatch.	3rd despatch.	4th despatch.	
	A. M.	A. M.	P. M.	P. M.	
Dhurmtoila	W. C. 7-15	10-45	3	5-27	
Rupore	A. 6-30	10-20	2-50	5-15	
Baug Bazar	N. 6-30	10	2-30	5	
Bow Bazar	C. 7	10-30	3-10	5-40	
Bhowanipore	S. 6-30	10-12	2-45	5-15	
Garden Reach	W. 6	9-30	2-30	5-45	
Hautkolla	N. W. 6-30	10-10	2-40	5-10	
Jorassanko	N. C. 7	10-30	3	5-30	
Kidderpore	S. W. 6-45	10-35	3-5	5-30	
Park Street	P. 6-30	10-40	3-12	5-55	
Napit Bazar	E. C. 7	10	1-20	5-15	
Simla	N. E. 6-30	10-20	2-55	5-25	
Wellesley Street	S. C. 6-30	10-35	3-7	5-20	
Balinghatta	E. 6-30	7-57	12-27	4	

*Hours of deliveries from General Post Office and Branch Offices.*

Names of Offices.	First Delivery.	Second Delivery.	Third Delivery.	REMARKS.
	A. M.	P. M.	P. M.	
* General Post Office	8	12-30	4	On Sundays there are only two deliveries, viz. 1st and 2nd. On arrival of the Inward Overland mail, an extra delivery is made from these offices.
Baug Bazar N.	9-5	1-45	5	
* Bow Bazar C.	8-35	1-10	4-30	
Simla N. E.	8-50	1-20	4-35	
Hautkolla N. W.	9-20	1-45	4-45	
* Dhurmtoila W. C.	8-35	1-10	4-25	
* Napit Bazar E. C.	8-47	1-17	4-32	
Balinghatta E.	8-52	1-24	4-42	
* Wellesley St. S. C.	8-40	1-10	4-25	
* Park Street P.	8-47	1-17	4-32	
* Bhowanipore S.	8-57	1-27	4-47	
* Kidderpore S. W.	8-40	1-15	4-30	
* Allipore A.	8-45	1-15	4-40	
* Garden Reach W.	9-15	1-50	5-15	

N.B.—These hours of delivery depend on the timely arrival of the mail trains.

E. C. GEORGE, *Presidency Post-Master.*  
CALCUTTA GENERAL POST OFFICE, the 1st Novr. 1878.

*List of Unclaimed Letters lying in the Calcutta Post-Office on the 24th December 1878.*

Aldon, C. J.	Ludgwick, E.
Allen, Mrs. A.	Manson, Esq.
Allen, R. C.	Millard, Miss.
Anderson, E.	Moriarty, Mrs.
Ardwise, Miss.	Murray, A.
Arrathoon, J.	Myte, J.
Babson, J.	Neil, J.
Barnes, Miss Kate.	Peters, Mrs. M.
Briggs, Mrs. C.	Philips, Ellen.
Brown, Miss L.	Rhodes, A. H.
Browne, Mrs. E.	Ryan, P. T.
Burke, Esq., W.	Sarkies, C. J.
Cameron, Mrs.	Sarkies, S. M.
DaCosta, Mrs. W.	Schonerstid, Mrs.
D'Costa, Miss R.	Scott, A. W.
Dias, G.	Scott, D.
D'Rozerio, Mrs. M.	Swan, Mr.
Duglas, W. H.	Shape, T. Esq.
Evans, G.	Shokey, E. S.
Freck, D.	Smith, Mrs. W. R.
Garrick, Mrs.	Stoker, F.
Gates, A.	Sweet, Miss A. M.
Gilmore, J.	Taylor, W.
Gomes, C.	Templeton, Esq., C.
Gomis, J.	Thomas, Mr.
Gream, Mrs.	Trance, Mr.
Hay, Mrs. M.	Traynor, J.
Horan, Mrs.	Vinters, Mr.
Jeffery, H. S.	Wenger, W. L.
LeGel, E. B.	Williamson, Mr. J.
Logothetis, A.	Williams, A. C.
Law, Mrs.	Young, Esq.
Lizzy, Mrs. S. B.	

Letters marked "Care of Post-Office, to be kept till called for."

Ackhaya Chunder Dutta.	Clarkson, G.
Adamson, Captain.	Colley, Miss A.
Addington, E.	Cook, Capt. R. B.
Alcock, A. W.	David, A.
Angove, Capt.	Davidson, W.
Atkins, F. T.	Dumbol, T.
Bailey, P. A.	Duncan, Chisney.
Barton, John E.	Edward, George.
Beaver, P.	Egerton, Brian.
Beck, R. A.	F. S. L.
Birnburg, M.	Falconnet, Lt. P.
Blanchard, Joseph.	Fazool Uddin (draftsman)
Boulard, Madam.	Forbes, W. S. & Co.
Browning, Miss.	FitzGerald, Lieut. C. M.
Buller, S.	Frear, Aneta.
Burnett, G. B.	Gage, W.
Bushby, P. W.	Gayapershad.
Butler, S. E.	Green, A. C.
Byrne, E. S.	Gidden, Thos.
Chief Officer.	Gilbert, T.
Chennell, A. W.	Greaves, W.
Clarke, A.	Green, Mrs.



Letters marked "Care of Post-Office, to be kept till called for."

Greenwood, F. B.	Nejeeballah, Shaik.
Halford, J.	Nicolay, Mrs.
Hart, J.	North, Miss.
Hill, E.	Northcote, Mr.
Humble, Mrs.	O'Connor, J.
Hyne, Mrs. Isabella.	P. D. C., Esq.
Jennings, N. E.	Perrin Mari Monsieur.
Johnson, Miss.	Portman, W. B.
Keene, J. J.	Preston, Mrs. E.
Kelly, Sam.	Sanders, A.
Kenedy, R.	Saxton, Geo. E.
Kirkton, C.	Scott, William.
Klem, Majame.	Shallow, A.
Lamarre, Monsieur.	Shaw, Dr. S. C.
Layborn, Daniel.	Simpson, Mr.
Lewis, Mr.	Simpson, J. M.
Lewis, T. L.	Smallwood, Mr.
Littlewood, J. H.	Smith, Mrs. H.
Lt.-Col. the Viscount Hinchingbrook.	Smith, Rev. H. C.
Marine, Dr. A.	Srinewasu Acharjee, Pundit.
Marshall, F.	Stern, W.
Maxwell, W. P.	Steinbek, T.
Mitchell, Mr. C.	Thomas, Lt. R. E.
Moor, T.	Vander, A.
Morgan, J.	Waddel, J.
MacWilliams, Miss.	Waller, A. B.
Murphy, G. P.	West, Mrs. E.
Nairne, Dr. A.	Williams, W. J.

#### Newspapers.

Beattie, M. H.	Lamare, C. Monsieur.
Davison, W.	Lunder, W.
Denis, Madame.	McLeod, Miss Kate.
Fisher, H. D.	McWilliam, D.
Fitzgerald, C. M.	Nailer, A. S.
Forbes, W. S. & Co.	Prince, John.
Hamilton, Capt. W. R.	Wallace, F. C.

#### Registered Letters.

Asiatic Steam Ship Co.	Ranier, H. (Inspr. Tra. P.O.)
Bayly, E. H.	Robinson, Peter.
Duncan, Chesney.	Roe, Lt. R. J.
Jacobouriez, Fabian.	Taylor, J. E.
Krujie, H. E.	

E. C. GEORGE, Presdy. Post-Master, Calcutta.

**SCHEDULE** of property to be sold in execution of the decree case No. 142 of 1878, in which Par-chiappa Setty is decree-holder and Anna Baba Saheb and others are judgment-debtors.

1. The piece or parcel of garden land or ground, hereditaments, and premises containing by estimation 3 beeghas 8 cottahs 15 $\frac{1}{2}$  chittacks, situate at Tangrah, zillah 24-Pergunnahs, sub-district Alipore, grand division No. 4, sub-division land, holding No. 63.

2. A parcel of garden and land situate at Tangrah in Dehi Panchanagram, in the sub-district Alipore, in zillah 24-Pergunnahs, containing by estimation 3 beeghas 5 cottahs and 15 chittacks, being holding No. 64, sub-division I, division IV, and formerly occupied by Baney Madhub Banerjee.

3. A piece of garden land, with a tank and several trees on it, containing by estimation 5 beeghas, more or less, situate at Tangrah, zillah 24-Pergunnahs, and these lands are mortgaged by a deed of mortgage dated 9th October 1871, executed by Anna Baba Saheb in favour of the plaintiff.

Rs. 20-10-0 are yearly payable to Government as revenue of the above property. (732-1)

#### Central Provinces' Gazetteer.

EDITION OF 1870 in one Vol.

A LIMITED number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per vol., exclusive of postage charge. Apply to—

MESSRS. THACKER, VINING, Bombay,  
MESSRS. THACKER, SPINK & Co., Calcutta, or  
SUPDT., CHIEF COMMR.'S OFFICE, Nagpur.

#### The Indian Law Reports.

Published under Authority of the Governor-General in Council.

THE Reports appear in monthly parts, published as soon as possible after the first of each month at Calcutta, Madras, Bombay, and Allahabad, and will comprise four series,—one for the Calcutta High Court, a second for the Madras High Court, a third for the Bombay High Court, and a fourth for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court will be reported in the Series for that High Court. Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court will be reported in the Calcutta Series.

The Parts of each Series can be had separately, or all four Parts can be had stitched into one wrapper at the option of subscribers and purchasers. It will be observed from the following statement of the terms of subscription and sale, that a considerable reduction is allowed to persons taking the complete set.

Terms of subscription, payable annually in advance.

	Without postage.	With postage.
For the Calcutta Series...	Rs. 35	Rs. 40
" Madras Series ...	" 8	" 9
" Bombay Series...	" 8	" 9
" Allahabad Series ...	" 8	" 9
Complete set ...	45	50

The Price of each part purchased separately will vary according to the amount of matter it contains, and will be printed on the wrapper. It will, however, never be below the following:—

	Rs. A.
For a part of the Calcutta Series ...	3 8
" " Madras Series ...	1 0
" " Bombay Series ...	1 0
" " Allahabad Series ...	1 0
Complete set ...	4 0

Persons desiring to subscribe for or purchase the Reports, should apply to—

Messrs. Thacker, Spink and Co., Calcutta;  
" Thacker, Vining and Co.;  
" Higginbotham and Co., Madras;  
The Government Central Book Depôt, Bombay.  
The Government Book Depôt, Allahabad.

#### Notes on Forestry.

By C. F. AMERY.

Deputy Conservator, Forests, N. W. Provinces.

THIS little work, published with the approval of the Government of India, treats of the general principles of forest management in all its branches, and is recommended not only to forest officers, but to all who are interested in the progress of forest management in this country.

May be obtained of Messrs. King, King & Co., Bombay, and of Messrs. Wyman & Co., Calcutta. Price, Rs. 3-8, or including postage, Rs. 4. Or of the publishers, Messrs. Trübner & Co., Ludgate Hill, London. Price five shillings.

The following books are for sale at the Office of the Superintendent Government Printing, No. 8, Hastings Street. No orders can be attended to unless accompanied by a remittance. When postage stamps are forwarded, one anna additional should be sent for every rupee's worth of stamps for discount in exchanging them for cash. Service labels are not received.

Books required on the public service are only supplied when authorized by Local Governments and Administrations.

Just Published.

Bengal Barrack Regulations. Price, Rs. 3; packing and postage, 6 annas.

Sec., cloth.

Hand-Book for the Andamans and Nicobar, revised up to 1st April 1877. Price, Re. 1-4 packing and postage, 6 annas; interleaved copies, Re. 1-8; packing and postage, 5 annas.

### The Indian Statute-Book.

REVISED EDITION.

By Authority.

Super-royal 8vo., cloth, lettered.

#### A.—GENERAL ACTS.

Vol. I.—The General Acts from 1834 to 1863. Price, Rs. 8; packing and postage, 12 annas.

Vol. II.—The General Acts from 1864 to 1871. Price, Rs. 8; packing and postage, 12 annas.

Vol. III.—The General Acts from 1872 to June 1876. Price, Rs. 8; packing and postage, 12 annas.

#### B.—LOCAL REGULATIONS AND ACTS.

Vol. IV.—The Madras Code. Price Rs. 8; packing and postage, 8 annas.

Vol. V.—The Oudh Code. Price Rs. 4-8; packing and postage, 6 annas.

Vol. VI.—The North-Western Provinces Code. Price, Rs. 8; packing and postage, 8 annas.

Vol. VII.—The British Burma Code. Price, Rs. 3; packing and postage, 6 annas.

Vol. VIII.—The Punjab Code. Price, Rs. 4-8; packing and postage, 8 annas.

Vol. IX.—The Lower Provinces Code, Vol. I. Price, Rs. 8; packing and postage, 8 annas.

In the Press.

Vol. X.—The Lower Provinces Code, Vol. II. Price, Rs. 8; packing and postage, 8 annas.

List of Officers appointed by the Government of India in the Financial Department, and of the Office Establishment of the Financial Secretary to the Government of India, with appendix, published monthly. Price of each number 8 annas; packing and postage 2 annas.

Bengal Civil Service Gradation List, with appointments, &c., published every quarter. Price per quarter, Re. 1; packing and postage, 2 annas.

CORRECTED UP TO 1ST DECEMBER 1876.

Third authorised edition; royal 8vo., limp covers, with (for the first time) copious indices.

The Civil Pension Code. Price, Re. 1-12; packing and postage, 3 annas.

The Civil Leave Code. Price, Re. 1-8; packing and postage, 3 annas.

The Acting Allowance Code. Price As. 12; packing and postage, 2 annas; or

The Three Codes in one volume. Price, Rs. 2-8; packing and postage, 6 annas.

Printed slips containing alterations and additions will be available to the public monthly, at Rs. 2 per annum, including postage.

Pay, Pension, and Promotion Code for the Military Services in India, corrected up to 1st May 1876.

Vol. I.—British Troops. Price Rs. 4; packing and postage, 12 annas; interleaved copies, Rs. 5; packing and postage, 12 annas.

Vol. II.—Native Troops. Price Rs. 2; packing and postage, 6 annas; interleaved copies, Rs. 2-8; packing and postage, 6 annas.

Revised (Indian) Army Regulations, Regulations and Orders for the Army of the Bengal Presidency corrected to 31st December 1872. Published by authority. Royal 8vo., cloth boards. Price, Rs. 4; packing and postage, 8 annas; interleaved copy, Rs. 5; packing and postage, 12 annas.

The Indian Appendix to the British Musketry Regulations, 1876. Price, Re. 1; packing and postage, 4 annas; interleaved copies, Re. 1-4; packing and postage, 2 annas.

Royal 8vo., cloth; second edition.

Transport Regulations, Part II.—Transport of Troops by Railway. Price Re. 1-8; packing and postage, 6 annas.

Regulations for the Volunteer Forces in India, 1875. Price Re. 1; packing and postage, 4 annas.

List of Hospital Assistants serving in the Bengal Presidency, corrected up to 1st January 1877. Price, 8 annas.

The older Statutes in force in India, edited, with Notes and an Index, by Whitley Stokes, Esq. Price, Rs. 5; packing and postage, 2 annas.

The Acts of the Government of India from 1854 to date, with Indexes and Lists of Titles, each separately available.

#### Aitchison's Treaties.

Super-royal 8vo., cloth, lettered.

A Collection of Treaties, Engagements, and Sunnuds relating to India and neighbouring countries. Compiled by C. U. Aitchison, B. C. 8<sup>th</sup> Under-Secretary to the Government of India in the Foreign Department. Revised and continued up to 1876 by Lieutenant A. C. Talbot, B. S. C., Attaché in the Foreign Department. Super-royal 8vo., cloth. Price per Volume Rs. 6 to the general public, and Rs. 4-8 to Government Officers who require the book for their examination. Packing and postage, Vols. I, V, and VII, 8 annas each; Vols. II, III, IV, and VI, 10 annas each.

Vol. I.—Containing the Treaties, &c., relating to Bengal, Assam, Burmah, and the Eastern Archipelago.

Vol. II.—Containing the Treaties, &c., relating to the N.-W. Provinces, Oudh, Nepal, Bundelcund and Baghelcund.

Vol. III.—Containing the Treaties, &c., relating to the States in Rajpootana, Central India, and the Mediatized Chiefs in Central India and Malwa.

Vol. IV.—Containing the Treaties, &c., relating to the States within the Bombay Presidency.

Vol. V.—Containing the Treaties, &c., relating to the Peishwa, Nagpore and the Central Provinces, Hyderabad, Mysore, Coorg, the States under the Madras Presidency and Ceylon.

Vol. VI.—Containing the Treaties, &c., relating to the Punjab, Sind and Beloochistan, and Central Asia.

Vol. VII.—Containing the Treaties, &c., relating to Turkish Arabia, the Persian Gulf, Arabia, and Africa.

A Collection of Statutes relating to India, passed between the years 1855 and 1870, both inclusive, being a Supplement to the Law relating to India and the East India Company, fifth edition, edited, with an Index to the Statutes relating to India not expressly repealed in August 1867, by Whitley Stokes, Esq. Price, Rs. 10; packing and postage 8 annas.

Royal 8vo., stitched.

Unrepealed Circular Orders of the High Court of Judicature at Fort William in Bengal, from 1st July 1862 to 30th June 1876:—

Civil—Price, Rs. 2-8; packing and postage 6 annas.

Criminal—Price, Re. 1-4; packing and postage, 3 annas.

Rules for Admission of Vakeels in the High Court. Price 4 annas; by post, 5 annas.

Rules for the Qualification, Admission, and Enrolment of Pleaders and Mooktears in Mofussil Courts with subsequent amendments. Price 4 annas; by post 5 annas.

A Manual of Cinchona Cultivation in India. By Geo. King, M.B., F.L.S., Superintendent of the Royal Botanical Garden, Calcutta, and of Cinchona Cultivation in Bengal. Price Rs. 2; packing and postage 4 annas.



Note on Lac, by J. E. O'Connor. Third and enlarged edition. Price, Re. 1; packing and postage, 2 annas.

Approaches to Point de Galle Harbour, Ceylon. By T. H. Twynam and Commander A. D. Taylor, 1877. Price, Re. 1.

Coromandel Coast, Sheet No. 2 from Latitude 15° to 16° 30' N. Price, Re. 1.

Sheet No. 3, from Latitude 13° to 15° N. Price, Re. 1.

Sheet No. 4, Lieutenant M. A. Sweny, I.N., 1859-60. Price, Re. 1.

Madras Roadstead. Surveyed by Navigating Lieutenant F. W. Jarrad, R.N., 1876. Price, Re. 1.

Orissa Coast, Narsapoor Point to Palmyras Point, adapted to the latest determinations of the G. T. S., and observations by Commander A. D. Taylor, 1877. Compiled by R. C. Carrington, 1877. Price, Re. 1.

Coconada to Basin River. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, Re. 1.

Coringa or Coconada Bay, showing the Northern Godavery Mouths. By Navigating Lieutenant Hammond, R.N., 1875. Price, Re. 1-8.

False Point Anchorage. By Navigating Lieutenant Hammond, R.N., 1876. Price, Re. 1.

Hooghly River.—Luff Point to Anchoring Creek, showing the James and Mary Shoals, and entrance to the Roopnarain River, by Navigating Lieutenant Coghlan, R.N., 1875. Price, Re. 1-8.

False Point to Mutlah River, showing the approaches to Sandheads. From the latest Government Surveys. Compiled by R. C. Carrington, 1877. Price, Re. 1.

Bassein River to Pulo Penang, including the Andaman and Nicobar Islands. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, Re. 1.

Chittagong or Kurnafuli River. Surveyed by Lieutenant G. C. Hammond, R.N., 1876. Price, Re. 1.

Coronge Island to White Point, including the Gulf of Martaban. Compiled from the latest Government Surveys, corrected to 1878. Price, Re. 1.

Rangoon River Approaches. Surveyed by Lieutenant F. W. Jarrad, R.N., 1876. Price, Re. 1-12.

Entrance to Salween (Maulmain) River. Surveyed by Lieutenant F. W. Jarrad, R.N., 1877. Price, Re. 1.

Coast of Tenasserim.—Tavoy River, from a sketch by Lieutenant R. Moresby, with corrections and additions, by Commander A. D. Taylor, 1876. Price, Re. 1.

#### SIAM, MALAY PENINSULA, WEST COAST.

Hayes Island to the Pilgrims. Surveyed by Commander A. deRichelieu, Siamese Royal Navy, 1877. Price, Re. 1.

Kopah Inlet, from a sketch by Commander A. D. Taylor, 1876. Price, Re. 1.

Salang Island (Junkseylon), Commander A. deRichelieu, H. M. Siamese Navy, 1876. Price, Re. 1.

Junkseylon, East Coast.—Puket or Tonkah Harbour, by Commander A. deRichelieu, H. M. Siamese Navy, 1876. Price, Re. 1.

#### GULF OF SIAM.

Patani Bay. Surveyed by Captain A. J. Loftus, Siamese Navy, 1872. Price, Annas 8.—(Shortly.)

Singora Roadstead and Inner Harbour. Surveyed by Captain A. J. Loftus, Siamese Navy, 1872. Price Re. 1.—(Shortly.)

NOTE.—Hooghly River Charts are procurable only at the Port Office.

#### SAILING DIRECTIONS, &c.

The Sailing Directory, Part I, India, and South America, with Charts, by Commander A. D. Taylor, F.R.G.S. Super Royal 8vo., cloth, lettered. Price, Rs. 16; packing and postage, Re. 1-12.

Return of Wrecks and Casualties in Indian Waters for the year 1877, together with a Chart showing the positions in which they occurred. Prepared by R. C. Carrington, F.R.A.S., F.R.S.L., Registrar of Wrecks. Price, Rs. 2.

List of Light-houses and Light-vessels in British India (Suez to Singapore), corrected from Official information. By R. C. Carrington, F.R.A.S., 1878. Price, Re. 1.

Spheroidal Tables, for every ten minutes quadrant, showing the length in feet of a degree, minute, and second of latitude and longitude; the corresponding number of statute miles in each degree of latitude; the number of minutes of latitude, or nautic miles, contained in a degree of longitude, under each parallel of latitude; and the length, in cables, of a minute of longitude, corresponding to each nautic mile. Compression  $\frac{1}{15}$ . By R. C. Carrington, F.R.A.S., 1877. Price, Re. 1.

#### Hydrographic Notices.

Rangoon River. By Navigating Lieutenant F. W. Jarrad, R.N., 1876. Price, Annas 4.

Mergui Archipelago. By Commander A. D. Taylor, I.N., 1876. Price, Annas 4.

Junkseylon and adjacent Islands. By Commanders A. deRichelieu and A. D. Taylor, I.N., 1876. Price, Annas 4.

False Point Harbour. By Navigating Lieutenant G. C. Hammond, R.N., 1876. Price, Annas 4.

Kyook Phyou Harbour. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1877. Price, Annas 4.

Salween (Maulmain) River. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1877. Price, Annas 4.

Approaches to Point de Galle Harbour. By Commander A. D. Taylor, I.N., 1877. Price, Annas 4.

Mergui Archipelago. By Commander A. D. Taylor, I.N., 1878. Price, annas 4.

Indus Banks and Kurrachee. By Lieutenant A. W. Stiffe, I.N., and the Master Attendant of Kurrachee, 1877. Price, annas 4.

#### Notices to Mariners.

The following Notices to Mariners were issued during the year 1877. Price, Anna 1 each.

- No. 1. Alteration in Manora Point Light, Karachi.
- " 2. Dangers at Goa and Marmagao Roadsteads.
- " 3. Existence of rocky patches, Beypore.
- " 4. Out of print.
- " 5. Out of print.
- " 6. Out of print.
- " 7. Light at Port Berberah, Gulf of Aden.
- " 8. Rock off Hingie Island, Bassein River.
- " 9. Rock off Pegu Coast.
- " 10. Out of print.
- " 11. Out of print.
- " 12. Out of print.
- " 13. Position of Releigh Rock, and additional beacons, Bombay.
- " 14. Buoy marking Gindurah Rock, Galle.
- " 15. Alteration in Manora Point Light Karachi; and discovery of a bank near Towak Island, Red Sea.
- " 16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.
- " 17. Out of print.
- " 18. Out of print.
- " 19. Correct position of Santipilly Light-house.
- " 20. Anchorage Buoys in Madras Roadstead.
- " 21. Light-vessel near Krishna Shoal, Burma.
- " 22. Additional information, Krishna Shoal light-vessel and light at Pooree.
- " 23. Alteration of position of Chittagong Lights.
- " 24. Night signals shown by British Pilot vessels in the English channel.



## Revised edition.

**Vanilla: its cultivation in India;** by J. E. O'Connor. Price, 8 annas; postage, 1 anna.

**The Thanatophidia of India,** being a Description of the Venomous Snakes of the Indian Peninsula, with an Account of the Influence of their Poison on Life, and a Series of Experiments. By J. Fayrer, M.D., C.S.I., F.R.S.E., Honorary Physician to the Queen, &c. Price, Rs. 80 per copy; packing and postage, Re. 1-4.

*Demy. 4to, cloth, lettered, illustrated with numerous photographs.*

**Report of a mission to Yarkund in 1873,** by Sir T. D. Forsyth, K.C.S.I., C.B.—Price Rs. 25; packing and postage Re. 1.

*Royal 8vo., illustrated with numerous Maps, cloth, lettered.*

**A Record of the Expeditions undertaken** against the North-West Frontier Tribes: compiled from the Military and Political Despatches, Lieutenant-Colonel McGregor's Gazetteer, and other official sources, by Lieutenant-Colonel W. H. Paget, Commandant, 5th Punjab Cavalry. Price, Rs. 5; packing and postage, 10 annas.

**Annual Statements of the Trade and Navigation of British India with Foreign Countries and the Coasting Trade between the several Presidencies, together with Miscellaneous Statistics, &c.**  
No. 10, for 1875-76—

Vol. I ... Rs. 5; by post, Rs. 6.

No. II ... „ 5; „ „ 6.

No. 11, for 1876-77—

Vol. I, with Review of Trade ... Rs. 5.

**The Hymns of the Rig-Veda,** in the Samhita and Pada Text, by Professor F. Max Müller, M.A., in two Volumes. Price Rs. 24; packing and postage, Re. 1.

**The Code of Civil Procedure.**—Price Rs. 4-15-9; packing and postage, 6 annas 3 pie.

*Just published—Cloth, Demy 4to.*

**A Grammar of the Rong (Lepcha) language,** by Colonel G. B. Mainwaring, B. S. C. Price, Rs. 5; packing and postage, 6 annas.

**P. W. D. Classified List and Distribution** Return of Establishment, corrected to 1st April 1878. Price Rs. 2; packing and postage, 4 annas.

*8vo., cloth, lettered.*

**Bengal Medical Regulations, Part I.—For British Troops.** Price, Rs. 5; packing and postage, 6 annas.

**Non-Official Supplement to above.** Price, Rs. 3; packing and postage, 4 annas.

**Additions to the Non-Official Supplement to Bengal Medical Regulations. Part I.**—Price 12 annas; packing and postage 2 annas.

## Army List New Number.

**The Official Quarterly Army List of H. M.'s Forces in Bengal** to which is appended the Civil Service Gradation List, corrected up to 1st October 1878. Price, Rs. 4; packing and postage 6 annas.

**Fasciculus of Forms referred to in Part I of the Bengal Medical Regulations.** Price Rs. 9; packing and postage, Re. 1-6.

*Super-royal 8vo., cloth, lettered.*

**A sketch of the Turkí language as spoken in Eastern Turkistan (Káshghar and Yarkand), together with a collection of Extracts,** by E. B. Shaw, F.R.G.S. Price, Rs. 5; packing and postage, 6 annas.

**Report on the Administration of the Baroda State for 1875-76.** Price, Re. 1; packing and postage, 3 annas.

**Memorandum of Practice in the trial of Civil Suits.** Issued by the High Court of Judicature at Fort William in Bengal, 1876. Price, 4 annas; postage, 1 anna.

**Ditto ditto in Urdu.** Price as above.

**Report on the Administration of the Khasi and Jaintia Hills,** for 1876-77. Price 8 annas; packing and postage, 2 annas.

**General Administration Report of the Garo Hills District,** for 1875-76. Price 8 annas; packing and postage, 2 annas.

**Annual Administration Report of the Naga Hills Political Agency,** for 1875-76. Price 8 annas; packing and postage, 2 annas.

**Selections from the Records of the Government of India, Foreign Department, No. 126.**—Annual Administration Report of the Mumpore Agency, for the year ending 30th June 1874-75. Price, 4 annas; packing and postage, 2 annas.

## Catalogue of Charts, &amp;c.

ISSUED AT THE MARINE SURVEY DEPARTMENT, CALCUTTA, BY ORDER OF THE GOVERNMENT OF INDIA

And sold at the Office of Superintendent of Government Printing, 8, Hastings Street.

## INDIAN OCEAN.

**Indian Ocean, Curves of equal magnetic variation for 1877.** By R. C. Carrington. Price, Annas 8.

## INDIA, WEST COAST.

**Kurrachee to Vingorla.** Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, Re. 1.

**Vingorla to Cape Comorin.** Compiled from the latest Government Surveys. By R. C. Carrington, 1876. Price, Re. 1.

**Bombay Harbour,** showing the outer fishing-stakes, by Commander A. D. Taylor, May 1877. Price, Annas 8.

**Sketch of the Entrance to Rajpuri River.** By Navigating Lieutenant W. P. Haynes, R.N., 1876. Price, Annas 8.

**Goa and Marmagao Roadsteads.** By Commander A. D. Taylor, 1877. Price, Annas 12.

**Narakel Anchorage.** Compiled from the latest Government Surveys, 1878. Price, Annas 8.

**Quilon Roads.** Lieutenant Taylor, I.N., 1858. Price, Annas 8.

**Lakadivh Group—Cherbaniani Reef.** Chitlac and Kiltan Islands. Lieutenants Selby and Taylor, I.N., 1848. Price, Annas 12.

**Byramgore Reef or Chereapani, and Angria Bank.** Lieutenants Selby and Taylor, I.N., 1848. Price, Annas 8.

**Kolachel Roadstead, with plan of Enciam Rocks.** Surveyed by M. Chapman, I.N., 1875. Price, Re. 1-8.

## INDIA EAST COAST, BAY OF BENGAL, CEYLON, &amp;c.

**Cape Comorin to Coconada, including the Island of Ceylon.** Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, Re. 1.

**Approaches to Jafnapatam.** Compiled from the latest Government Surveys, 1878. Price, Re. 1.

**Paumben Pass and its approaches.**—Surveyed by M. Chapman, I.N., 1878. Price, Re. 1.—(Shortly).

**Colombo Harbour and its approaches.** Compiled from the latest Government Surveys, 1878. Price, Annas 8.—(Shortly).

### Notices to Mariners issued during the year 1878. Price, Anna 1 each.

- No. 1. Position of Middle Ground, Bombay.
- " 2. Error in position of Krishna Shoal Light Vessel.
- " 3. New lights in Sunda Strait, &c.
- " 4. Corrected position of Krishna Shoal Light Vessel.
- " 5. Alteration of colour of Chittagong beacons, and intended alteration in Dolphin Rock light, Bombay.
- " 6. Alteration of Malwan Light.
- " 7. Kintoan Light Vessel, Yang-tse Kiang.
- " 8. Burgess Rock off Hinghie island. Bassein River, Burma.
- " 9. Fairway Buoy at False Point, Orissa.
- " 10. Intended Light and Fog Signal on Little Bassas Rock, Ceylon.  
Intended alteration in Great Bassas Rocks Fog Signal.
- " 11. Corrected position of Zebayir Islands, Jebel Zukur, and the Hanish Islands, Red Sea.
- " 12. Fog signals and distinguishing marks for Light Vessels, River Hooghly.
- " 13. Exhibition of light on Little Bassas Rocks, Ceylon.
- " 14. Beacon on Choul Kádu Rock, Bombay.
- " 15. Shoal near Tumb Island (Jazirat Tamb), Persian Gulf.
- " 16. Light at Batticaloa, Ceylon.
- " 17. Upper Gasper Light Vessel, Entrance to River Hooghly.
- " 18. Read Lights on North Groin of Harbour Works, Madras.
- " 19. Reported shoal, N. N.E. of Bahrain, Persian Gulf.
- " 20. Alteration of colour of Light at Klang strait, strait of Malacca—Salangore—Malay Coast.
- " 21. Additional information concerning the reported shoal, N. N. E. of Bahrain.
- " 22. Deposit of stonc, Eastward of Harbour Works, Madras.
- " 23. Reported shoal, North-West of Cheduba Island.
- " 24. Exhibition of Blue Lights and Maroons at Krishna Shoal Light-Vessel.

\*The above rates are exclusive of mounting, packing, and postage.

### New Criminal Procedure Code.

OFFICERS under the Bengal Government, who wish to have copies of the New Criminal Procedure Code on sale, are requested to apply to the Superintendent of Government Printing, Calcutta.

### Publications for Sale at the Bengal Secretariat Press.

Just published.

List of the Trees, Shrubs, and large Climbers found in the Darjeeling District, Bengal. By J. S. GAMBLE, M.A., Assistant Conservator of Forests, Bengal. Price Rs. 1-8; postage 1 anna.

Rules for the Guidance of Officers engaged in the Administration of the Excise Department in the Lower Provinces of Bengal. Published by authority of the Board of Revenue, Lower Provinces. Interleaved. Price Rs. 1-8; postage 2 annas.

Report on the Cultivation of, and Trade in, Ganja in Bengal. By HEM CHUNDER KERR, Deputy Collector on special duty. Price Rs. 1-8; postage 2 annas.

Report on the Cultivation of, and Trade in, Jute in Bengal, and on Indian Fibres available for the Manufacture of Paper; with Map. By HEM CHUNDER KERR, Deputy Magistrate, on special duty. Price Rs. 8; postage 7 annas.

Rules for the Examination of, and grant of Certificates of Competency to, Masters, Mates, and Engineers. Price, Re. 1; postage 1 anna.

Report on the Internal Trade of Bengal for the year 1877-78. Published by the Government of Bengal. Price Rs. 3-8; postage 4 annas.

Report on the Internal Trade of Bengal for the year 1876-77. Published by the Government of Bengal. Price, Report with Map complete, Rs. 6; Report separately, Rs. 5; Map separately Rs. 2. Colored Map Rs. 2-8.

Report of the Vizagapatam and Backergunge Cyclones of October 1876. By J. ELIOT, Esq., M.A., Meteorological Reporter to the Government of Bengal. Price Rs. 3; postage, 4 annas.

### A Statistical Account of Bengal. By W. W. HUNTER, B.A., LL.D., Director-General of Statistics to the Government of India.

- Vol. I. 24-Pergunnahs and Sundarbans.  
Vol. II. Nadiya and Jessore.  
Vol. III. Midnapur, Hughli, and Howrah.  
Vol. IV. Bardwan, Bankura, and Birbhum.  
Vol. V. Dacca, Bakarganj, Faridpur, and Maiminsing.  
Price, per volume, Rs. 4; postage, 5 annas.

The Bengal Embankment Manual: containing an account of the action of the Government in dealing with Embankments and Water-courses since the Permanent Settlement; a discussion of the principles of the Act of 1873; a reprint of the Act itself, with notes and appendices describing the present condition of Embankments under State control in Bengal, and the chief controversies concerning them. By HENRY LELAND HARRISON, B.A., C.S., late Mathematical Junior Student of Christ Church, Oxford. Price, Rs. 2; with map, Rs. 3-4.

The Bengal Administration Report for 1876-77. Price Rs. 4-8; postage 6 annas.

The Bengal Administration Report for 1875-76. Price Rs. 4-8; postage 7 annas.

The Bengal Administration Report for 1874-75. Price Rs. 4-8; postage 7 annas.

Map of Bengal, 1874-75; price, if taken with the Report, Re. 1; separately, price Rs. 2; postage 2 annas.

The Bengal Administration Report for 1873-74. Price, Rs. 4; postage 5 annas.

The Bengal Administration Report for 1872-73. Price, Rs. 7-8; postage 10 annas.

Map of Bengal, 1873; price, if taken with the Report, Re. 1; separately, price, Rs. 2; postage 2 annas.

Report on the Census of Bengal, 1872. By H. BEVERLEY, Esq., C.S., Registrar-General of Bengal. Price Rs. 16; postage 9 annas.

Act VII (B.C.) of 1873 (Labor Districts Emigration), the Government Resolution thereon, and the Rules and Forms under the Act, bound up together in pamphlet form in Bengali. Price 8 annas per copy, or, including postage, 10 annas.

Rules for the Sale of Waste Lands. Price 4 annas, or, including postage, 5 annas.

Papers Regarding the Tea Industry in Bengal. Price, Rs. 3; postage, 3 annas.

A Report on the District of Jessore: its Antiquities, its History, and its Commerce. (Second Edition, Revised and Corrected). By J. WESTLAND, Esq., C.S., late Magistrate and Collector of Jessore. Price Rs. 3; postage 3 annas.

Further Notes on the Rungpore Records. Vol. II. By E. G. GLAZIER, Esq., C.S., Officiating Magistrate and Collector, Rungpore. Price Re. 1; postage 2 annas.

Selection of Papers regarding the Hill Tracts between Assam and Burmah, and on the Upper Brahmapooter. Price Rs. 5; postage 4 annas.

Selections from Divisional and District Annual Administration Reports, 1872-73, with the Government Resolutions on them. Price Rs. 5; postage 6 annas.

Selections from the Supplement to the Calcutta Gazette, 1871 to 1874. Price Rs. 2-8; postage 3 annas.

Report on the Effects of Artificial Respiration, Intravenous Injection of Ammonia, and Administration of various Drugs, &c., in India and Australian Snake-poisoning; and the Physiological, Chemical, and Microscopical Nature of Snake-poisons. By the Commission appointed to investigate the subject. Price Rs. 3; postage 4 annas.

The Quarterly Civil List for Bengal, corrected up to the 1st October 1878. Price Rs. 3; postage 4 annas.

Rules for the Guidance of Officers in the Opium Department. Published by authority of the Board of Revenue, Lower Provinces. Price Rs. 3; postage 2 annas.









# The Calcutta Gazette.

WEDNESDAY, JULY 3, 1878.

## PART III.

### Act of the Bengal Council.

GOVERNMENT OF BENGAL.

#### LEGISLATIVE DEPARTMENT.

[First Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 20th June 1878, is hereby published for general information:—

#### ACT No. VI OF 1878.

*An Act to provide for the cleansing and construction of Latrines in first-class Municipalities.*

WHEREAS it is expedient that the Commissioners of first-class municipalities under the Bengal Municipal Act, 1876, should have power to levy fees for the cleansing of public and private latrines, and also to cause the construction of latrines within the limits of such municipalities: It is enacted as follows:—

1. In this Act "the Commissioners" means the Commissioners of any first-class municipality under the Bengal Municipal

Act, 1876; and "holding" means a holding as already assessed for purposes of assessment under the said Act.

2. The Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, by an order published as prescribed in section 365 of the said Act, declare that, from a date to be specified in such order, the Commissioners will maintain an establishment for the cleansing of all public and private latrines within the

limits of the municipality, or any part thereof; and the Commissioners shall make suitable provision accordingly.

3. When such provision has been made, the Commissioners may, notwithstanding anything contained in section 77 of the said Act, levy fees, to be fixed on such scale, with reference to the annual value of holding within the limits of the municipality, or such part thereof as aforesaid, as the Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, from time to time direct;

but the fee shall not exceed three rupees per annum where the valuation of the holding amounts to, or is less than, twenty-five rupees;

and the fee on any one holding shall not exceed four hundred and eighty rupees.

Provided that if, on the commencement of this Act, the owners or occupiers of any holding are already under engagement to pay to the Commissioners an annual sum exceeding four hundred and eighty rupees for the cleansing of their premises, such sum, or such other sum as may from time to time be agreed upon between them and the Commissioners, may be levied from them in accordance with the provisions of this Act.

4. The said fee shall be payable by the occupier for the time being of the holding, or by the owner thereof under section five of this Act, in quarterly instalments, and shall be recoverable in the manner prescribed for the recovery of the rate on the value of holdings in the Bengal Municipal Act, 1876.

Every instalment of the said fee shall be deemed to be due on the first day of the quarter in respect of which such instalment is payable.

The proceeds of the said fees shall be applied to the maintenance of the said establishment, and to the providing of public latrines, and generally to carrying out the provisions of this Act.

A list of the said fees, and of the persons liable to pay the same, shall be published once in every year as prescribed in section 365 of the Bengal Municipal Act, 1876.

5. If any holding is occupied in severalty by more than one person, the Commissioners may levy the said fee from the owner of such holding, who may recover from each occupier such sum as shall bear to the entire amount of the fee so levied the same proportion as the value of the part of the holding in the occupation of such person bears to the entire value of such holding.

6. Every owner who, under the provisions of the last preceding section, is entitled to recover any sum from the occupier of any part of a holding, shall have for the recovery of such sum all such and the same remedies, rights, and authorities as if such sum were payable to him by the occupier of such portion of the holding as may be occupied.

7. The Commissioners, at their discretion, may compound, for any period not exceeding one year, with any occupier or owner as aforesaid of any railway or of any premises used as a factory, workshop, cooly depôt, school, hospital, court-house, or other similar place, for a sum to be paid by such occupier or owner as such fee.

8. The Commissioners may, in lieu of the aforesaid fee, levy a rate per head, to be fixed by the said Lieutenant-Governor, on the population of the Commissioners at a meeting of the number of persons living within, or resorting to, any such railway premises, dockyard, workshop, cooly depôt, school, market, court-house, or other similar place.

9. The Commissioners may reduce the amount of a fee payable under this Act, or may remit the fee if in their opinion the levy of such fee would be productive of excessive hardship to the person liable to pay the same.

10. Whoever refuses to pay any fee or rate due under this Act, or, having compounded for the payment of such sum, shall be liable, on conviction, to a fine not exceeding three times the amount payable by him, exclusive of the amount of such fee or rate.

11. Any person liable to pay a fee or rate under the provisions of this Act who neglects or refuses to keep his privy in a proper state of cleanliness, shall be punished with fine for neglecting or refusing to keep his privy in a proper state of cleanliness, as provided in section 203 of the Bengal Municipal

12. All servants of the Commissioners employed for the purposes of this Act may, within such hours as may be fixed by the Commissioners, enter on any premises of which the occupier or owner is liable to pay a fee or rate as aforesaid, and do all things necessary for the performance of their duties under this Act.

13. The Commissioners at a meeting may make an order requiring all nightmen within the limits of the municipality, or any part thereof, to take out licenses, and to be servants of the Commissioners for the purpose of removing offensive matter from premises within the said limits.

The Commissioners at a meeting may grant such licenses subject to such conditions as they may think fit, and may impose fees in respect of the same.

Subject to the approval of the Local Government, the Commissioners may make rules consistent with this Act, to define the duties of nightmen, and from time to time alter, add to, or repeal such rules; and any breach of such rules shall subject the offender to a forfeiture of his license and to a fine not exceeding twenty rupees.

15. If the Commissioners think that any latrine or additional or common latrine should be provided for any house or land within the limits of the municipality, the owners of such house or land shall, within fourteen days after notice in that behalf by the Commissioners, or within such longer time as the Commissioners may for special reasons allow, cause such latrine to be constructed in accordance with the requisition of such notice; and if such latrine is not constructed to the satisfaction of the Commissioners within such period, the Commissioners may cause the same to be constructed, and the expenses thereby incurred shall be paid by the owners, and shall be recoverable as provided in section four of this Act.

16. The Commissioners may, by a notice in writing, require the owner or occupier of any holding to furnish, within a time to be specified in the notice, a list of the number of persons residing in or habitually resorting to such holding.

17. Whoever, being the owner or occupier of any holding, fails to furnish such list within the time specified in such notice after being required in that behalf by the Commissioners, shall be liable to a fine not exceeding one hundred rupees.

18. This Act shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

19. This Act shall be read with, and taken as part of, the Bengal Municipal Act, 1876.

FREDERICK CLARKE,

Asst. Secy. to the Govt. of Bengal,  
Legislative Department.





# The Calcutta Gazette.

WEDNESDAY, JULY 10, 1878.

## PART III.

### Act of the Bengal Council.

GOVERNMENT OF BENGAL.

#### LEGISLATIVE DEPARTMENT.

[Second Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 20th June 1878, is hereby published for general information:—

#### ACT No. VI OF 1878.

*An Act to provide for the cleansing and construction of Latrines in first-class Municipalities.*

WHEREAS it is expedient that the Commissioners of first-class municipalities under the Bengal Municipal Act, 1876, should have power to levy fees for the cleansing of public and private latrines, and also to cause the construction of latrines within the limits of such municipalities: It is enacted as follows:—

1. In this Act "the Commissioners" means the Commissioners of any first-class municipality under the Bengal Municipal Act, 1876;

and "holding" means a holding as already ascertained for purposes of assessment under the said Act.

2. The Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, by an order published as prescribed in section 365 of the said Act, declare that, from a date to be specified in such order, the Commissioners will maintain an establishment for the cleansing of all public and private latrines within the

limits of the municipality, or any part thereof; and the Commissioners shall make suitable provision accordingly.

3. When such provision has been made, the Commissioners may, notwithstanding anything contained in section 77 of the

said Act, levy fees, to be fixed on such scale, with reference to the annual value of holdings within the limits of the municipality, or such part thereof as aforesaid, as the Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, from time to time direct;

but the fee shall not exceed three rupees per annum where the valuation of the holding amounts to, or is less than, twenty-five rupees;

and the fee on any one holding shall not exceed four hundred and eighty rupees.

Provided that if, on the commencement of this Act, the owners or occupiers of any holding are already under engagement to pay to the Commissioners an annual sum exceeding four hundred and eighty rupees for the cleansing of their premises, such sum, or such other sum as may from time to time be agreed upon between them and the Commissioners, may be levied from them in accordance with the provisions of this Act.

4. The said fee shall be payable by the occupier for the time being of the holding, or by the

owner thereof under section five of this Act, in quarterly instalments, and shall be recoverable in the manner prescribed for the recovery of the rate on the value of holdings in the Bengal Municipal Act, 1876.

Every instalment of the said fee shall be deemed to be due on the first day of the quarter in respect of which such instalment is payable.



The proceeds of the said fees shall be applied to the maintenance of the said establishment, and to the providing of public latrines, and generally to carrying out the provisions of this Act.

A list of the said fees, and of the persons liable to pay the same, shall be published once in every year as prescribed in section 365 of the Bengal Municipal Act, 1876.

5. If any holding is occupied in severalty by more than one person, the Commissioners may levy the said fee from the owner of such holding, who may recover from each occupier such sum as shall bear to the entire amount of the fee so levied the same proportion as the value of the part of the holding in the occupation of such person bears to the entire value of such holding.

6. Every owner who, under the provisions of the last preceding section, is entitled to recover any sum from the occupier of any part of a holding, shall have for the recovery of the said sum all such and the same remedies, powers, rights, and authorities as if such sum were rent payable to him by the occupier in respect of such portion of the holding as may be in his occupation.

7. The Commissioners, at their discretion, may compound, for any period not exceeding one year, with any occupier or owner as aforesaid of any railway premises, or of any premises used as a factory, dockyard, workshop, cooly depôt, school, hospital, market, court-house, or other similar place, for a certain sum to be paid by such occupier or owner in lieu of such fee.

8. The Commissioners may, in lieu of the aforesaid fee, levy a rate per head, to be fixed by the said Lieutenant-Governor, on the recommendation of the Commissioners at a meeting, on the number of persons living within, or habitually resorting to, any such railway premises, factory, dockyard, workshop, cooly depôt, school, hospital, market, court-house, or other similar place.

9. The Commissioners may reduce the amount of a fee payable under this Act, or may remit the fee if in their opinion the levy of it would be productive of excessive hardship to the person liable to pay the same.

10. Whoever refuses to pay any fee or rate due under this Act, or, having compounded for the payment of a certain sum under section seven of this Act, refuses to pay such sum, shall be liable, on conviction, to a fine not exceeding three times the amount payable by him, exclusive of the amount so payable.

11. No person liable to pay a fee or rate under the provisions of this Act shall be punished with fine for neglecting or refusing to keep his privy in a proper state under section 203 of the Bengal Municipal Act, 1876.

12. All servants of the Commissioners employed for the purposes of this Act may, within such hours as may be fixed by the Commissioners, enter on any premises of which the occupier or owner is liable to pay a fee or rate as aforesaid, and do all things necessary for the performance of their duties under this Act.

13. The Commissioners at a meeting may make an order requiring all nightmen within the limits of the municipality, or any part thereof, to take out licenses, and to be servants of the Commissioners for the purpose of removing offensive matter from premises within the said limits.

The Commissioners at a meeting may grant such licenses subject to such conditions as they may think fit, and may impose fees in respect of the same.

Subject to the approval of the Local Government, the Commissioners may make rules consistent with this Act, to define the duties of such nightmen, and from time to time alter, add to, or repeal such rules; and any breach of such rules shall subject the offender to a forfeiture of his license and to a fine not exceeding twenty rupees.

14. If the Commissioners think that any latrine or additional or common latrine should be provided for any house or land within the limits of the municipality, the owners of such house or land shall, within fourteen days after notice in that behalf by the Commissioners, or within such longer time as the Commissioners may for special reasons allow, cause such latrine to be constructed in accordance with the requisition of such notice; and if such latrine is not constructed to the satisfaction of the Commissioners within such period, the Commissioners may cause the same to be constructed, and the expenses thereby incurred shall be paid by the owners, and shall be recoverable as provided in section four of this Act.

15. The Commissioners may, by a notice in writing, require the owner or occupier of any holding to furnish, within a time to be specified in the notice, a list of the number of persons residing in or habitually resorting to such holding.

16. Whoever, being the owner or occupier of any holding, fails to furnish such list within the time specified in such notice after being required in that behalf by the Commissioners, shall be liable to a fine not exceeding one hundred rupees.

17. This Act shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

18. This Act shall be read with, and taken as part of, the Bengal Municipal Act, 1876.

FREDERICK CLARKE,

Asst. Secy. to the Govt. of Bengal,  
Legislative Department.



# The Calcutta Gazette.

WEDNESDAY, JULY 17, 1878.

## PART III.

### Act of the Bengal Council.

GOVERNMENT OF BENGAL.

#### LEGISLATIVE DEPARTMENT.

[Third Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 20th June 1878, is hereby published for general information:—

#### ACT No. VI OF 1878.

*An Act to provide for the cleansing and construction of Latrines in first-class Municipalities.*

WHEREAS it is expedient that the Commissioners of first-class municipalities under the Bengal

Preamble.

Municipal Act, 1876, should have power to levy fees for the cleansing of public and private latrines, and also to cause the construction of latrines within the limits of such municipalities: It is enacted as follows:—

1. In this Act "the Commissioners" means

Definition of "the Commissioners," and of "holding."

the Commissioners of any first-class municipality under the Bengal Municipal Act, 1876;

and "holding" means a holding as already ascertained for purposes of assessment under the said Act.

2. The Lieutenant-Governor of Bengal may,

Lieutenant-Governor may publish order on recommendation of Commissioners.

on the recommendation of the Commissioners at a meeting, by an order published as prescribed in section 365 of the said Act, declare that, from a date to be specified in such order, the Commissioners will maintain an establishment for the cleansing of all public and private latrines within the

limits of the municipality, or any part thereof; and the Commissioners shall make suitable provision accordingly.

3. When such provision has been made, the

Commissioners may levy fees. Commissioners may, notwithstanding anything contained in section 77 of the

said Act, levy fees, to be fixed on such scale, with reference to the annual value of holdings within the limits of the municipality, or such part thereof as aforesaid, as the Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, from time to time direct;

but the fee shall not exceed three rupees per annum where the valuation of the holding amounts to, or is less than, twenty-five rupees;

and the fee on any one holding shall not exceed four hundred and eighty rupees.

Provided that if, on the commencement of this Act, the owners or occupiers of any holding are already under engagement to pay to the Commissioners an annual sum exceeding four hundred and eighty rupees for the cleansing of their premises, such sum, or such other sum as may from time to time be agreed upon between them and the Commissioners, may be levied from them in accordance with the provisions of this Act.

4. The said fee shall be payable by the

Recovery of fees. occupier for the time being of the holding, or by the

owner thereof under section five of this Act, in quarterly instalments, and shall be recoverable in the manner prescribed for the recovery of the rate on the value of holdings in the Bengal Municipal Act, 1876.

Every instalment of the said fee shall be deemed to be due on the first day of the quarter in respect of which such instalment is payable.



The proceeds of the said fees shall be applied to the maintenance of the said establishment, and to the providing of public latrines, and generally to carrying out the provisions of this Act.

A list of the said fees, and of the persons liable to pay the same, shall be published once in every year as prescribed in section 365 of the Bengal Municipal Act, 1876.

5. If any holding is occupied in severalty by more than one person, the Commissioners may levy the said fee from the owner of such holding, who may recover from each occupier such sum as shall bear to the entire amount of the fee so levied the same proportion as the value of the part of the holding in the occupation of such person bears to the entire value of such holding.

6. Every owner who, under the provisions of the last preceding section, is entitled to recover any sum from the occupier of any part of a holding, shall have for the recovery of the said sum all such and the same remedies, powers, rights, and authorities as if such sum were rent payable to him by the occupier in respect of such portion of the holding as may be in his occupation.

7. The Commissioners, at their discretion, may compound, for any period not exceeding one year, with any occupier or owner as aforesaid of any railway premises, or of any premises used as a factory, dockyard, workshop, cooly depôt, school, hospital, market, court-house, or other similar place, for a certain sum to be paid by such occupier or owner in lieu of such fee.

8. The Commissioners may, in lieu of the aforesaid fee, levy a rate per head, to be fixed by the said Lieutenant-Governor, on the recommendation of the Commissioners at a meeting, on the number of persons living within, or habitually resorting to, any such railway premises, factory, dockyard, workshop, cooly depôt, school, hospital, market, court-house, or other similar place.

9. The Commissioners may reduce the amount of a fee payable under this Act, or may remit the fee if in their opinion the levy of it would be productive of excessive hardship to the person liable to pay the same.

10. Whoever refuses to pay any fee or rate due under this Act, or, having compounded for the payment of a certain sum under section seven of this Act, refuses to pay such sum, shall be liable, on conviction, to a fine not exceeding three times the amount payable by him, exclusive of the amount so payable.

11. No person liable to pay a fee or rate under the provisions of this Act shall be punished with fine for neglecting or refusing to keep his privy in a proper state under section 203 of the Bengal Municipal Act, 1876.

12. All servants of the Commissioners employed for the purposes of this Act may, within such hours as may be fixed by the Commissioners, enter on any premises of which the occupier or owner is liable to pay a fee or rate as aforesaid, and do all things necessary for the performance of their duties under this Act.

13. The Commissioners at a meeting may make an order requiring all nightmen within the limits of the municipality, or any part thereof, to take out licenses, and to be servants of the Commissioners for the purpose of removing offensive matter from premises within the said limits.

The Commissioners at a meeting may grant such licenses subject to such conditions as they may think fit, and may impose fees in respect of the same.

Subject to the approval of the Local Government, the Commissioners may make rules consistent with this Act, to define the duties of such nightmen, and from time to time alter, add to, or repeal such rules; and any breach of such rules shall subject the offender to a forfeiture of his license and to a fine not exceeding twenty rupees.

14. If the Commissioners think that any latrine or additional or common latrine should be provided for any house or land within the limits of the municipality, the owners of such house or land shall, within fourteen days after notice in that behalf by the Commissioners, or within such longer time as the Commissioners may for special reasons allow, cause such latrine to be constructed in accordance with the requisition of such notice; and if such latrine is not constructed to the satisfaction of the Commissioners within such period, the Commissioners may cause the same to be constructed, and the expenses thereby incurred shall be paid by the owners, and shall be recoverable as provided in section four of this Act.

15. The Commissioners may, by a notice in writing, require the owner or occupier of any holding to furnish, within a time to be specified in the notice, a list of the number of persons residing in or habitually resorting to such holding.

16. Whoever, being the owner or occupier of any holding, fails to furnish such list within the time specified in such notice after being required in that behalf by the Commissioners, shall be liable to a fine not exceeding one hundred rupees.

17. This Act shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

18. This Act shall be read with, and taken as part of, the Bengal Municipal Act, 1876.

FREDERICK CLARKE,

Asst. Secy. to the Govt. of Bengal,  
Legislative Department.





# The Calcutta Gazette.

WEDNESDAY, JULY 24, 1878.

## PART III.

### Act of the Bengal Council.

GOVERNMENT OF BENGAL.

#### LEGISLATIVE DEPARTMENT.

[First Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 1st May 1878; and having been assented to by the Governor-General on the 3rd July 1878, is hereby published for general information:—

#### ACT No. VII OF 1878.

*An Act to consolidate and amend the Law relating to the Excise Revenue in the Presidency of Fort William in Bengal.*

WHEREAS it is expedient to consolidate and amend the laws relating to the manufacture, sale, and possession of exciseable articles, and to the collection of the revenue derived therefrom: It is enacted as follows:—

#### PART I.

##### *Preliminary.*

Short title.

1. This Act may be cited as "The Bengal Excise Act, 1878."

Extent and commencement.

2. It extends, save as is hereinafter expressly specified, to all the territories for the time being administered by the Lieutenant-Governor of Bengal, and shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

3. The enactments specified in the Schedule hereto annexed are hereby repealed to the extent mentioned in the third column thereof.

This repeal shall not revive any office, authority, or thing abolished by any such enactment, or affect the validity of anything done or suffered, or any right, title, obligation, or liability accrued before the commencement of this Act.

And all rules prescribed, appointments made, powers conferred, licenses granted, and notifications published under any such enactment, and all other rules (if any) now in force and relating to the matters hereinafter dealt with, shall (so far as they are consistent with this Act) be deemed to have been respectively prescribed, made, conferred, granted, and published hereunder.

And all references made to any such enactment shall, as far as may be practicable, be deemed to be made to this Act.

And all proceedings now pending, which may have been commenced under any such enactment, shall be deemed to be commenced under this Act.

4. In this Act—unless there be something repugnant in the subject or context—

Interpretation clause.

"Board" means the Board of Revenue for the provinces for the time being administered by the Lieutenant-Governor of Bengal.

"Collector." "Collector" includes also a Deputy Collector, or other Revenue officer in independent charge of a district, a Superintendent of Excise Revenue, any covenanted or uncovenanted officer to whom the Collector may make over, with the

previous sanction of the Commissioner (as he is hereby empowered to do), any of his powers or duties under this Act.

"Commissioner" means the Commissioner of a Revenue Division.

"Exciseable article" includes spirituous and fermented liquors and intoxicating drugs as defined by this Act.

"Fermented liquor" includes malt liquor of all kinds; tãri, fresh or fermented; pachwai, diluted or undiluted; and any other intoxicating liquor which the Local Government may from time to time declare to be included in this definition.

"Intoxicating drugs" include ganja; bhang or siddhi; charas;

every preparation and admixture of the same; and any other intoxicating drug which the Local Government may from time to time declare to be included in this definition.

"Local Government" means the Lieutenant-Governor of Bengal for the time being, or the person acting in that capacity.

"Section" means a section of this Act.

"Spirituous liquor" includes any spirituous liquor imported into India or manufactured in India by any process of distillation.

"The Town of Calcutta" includes all places within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal.

For the purposes of this Act the town of Calcutta shall be deemed to be a separate district.

## PART II.

### *Manufacture of Exciseable Articles.*

5. No person shall manufacture any exciseable article, or cultivate plants from which intoxicating drugs are produced, without a license from the Collector.

6. No person shall construct or work a brewery without a license from the Collector.

7. No person shall construct or work a distillery after the manner in which distilleries are constructed and worked in Europe without a license under the signature of the Collector of the district in which such distillery is situated, or, in case the distillery is within twenty miles of Calcutta, or such other distance less than twenty miles as may from time to time be prescribed by the local Government, without a license under the signature of the Collector of Calcutta.

8. The Board may from time to time make rules relative to the granting of licenses under the two last preceding sections, the management of distilleries and breweries established under the said sections, and the issue of spirituous and fermented liquors therefrom.

9. The Collector, with the sanction of the Board, may

establish, at any place within his jurisdiction, a distillery in which spirituous liquors may be manufactured after native processes,

from time to time fix limits within which no such liquors, unless manufactured at the said distillery, shall be introduced or sold without a pass from the Collector, and within which no stills shall be constructed or worked, or spirituous liquors manufactured, except at the said distillery;

discontinue any distillery so established, and permit the manufacture of such liquors in distilleries established under section 7.

10. The Board may from time to time make rules relative to

the management of distilleries established under the last preceding section, the conditions on which spirituous liquors may be manufactured in the said distilleries, and the issue of such liquors therefrom.

## PART III.

### *Sale and Possession of Exciseable Articles.*

11. No person shall sell any exciseable article without a license from the Collector.

12. Persons taking out licenses for the wholesale vend of spirituous and fermented liquors shall pay, for every such license, such sum as the Board from time to time prescribe.

The license shall be current only in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Board from time to time may prescribe, a general license, authorizing them to sell by wholesale in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

13. Persons taking out licenses for the retail sale of exciseable articles, or for the establishment of out-stills, and the sale of the liquor manufactured therein, shall pay for every such license such fee or duty as may from time to time be fixed with the sanction of the Board, or a fee or duty regulated in such manner and in accordance with such rules as the Board may prescribe;

and such fee or duty shall be specified in the license, and shall be payable at such periods as the Board may direct.

14. The Local Government may suspend the operation of all the provisions relating to tãri contained in this Act with respect to any

district in which the consumption of t  ri in a fermented state is inconsiderable; and thereupon t  ri may be possessed and sold without license in any such district, notwithstanding anything contained in this Act.

15. Unless the Board shall otherwise specially direct, the sale of any exciseable article in a larger quantity than is specified below shall be deemed to be a sale by wholesale, and the sale of any other quantity shall be deemed a retail sale:—

Wholesale and retail sale.  
 spirituous or fermented liquors, two imperial gallons or twelve quart bottles;  
 t  ri or pachw  i, twelve seers;  
 ganja, siddhi or bhang, or any preparation or admixture of the same, one quarter of a seer;  
 charas, or any preparation or admixture of the same, five tolahs weight.

No licensed wholesale vendor shall sell by retail and no licensed retail vendor shall sell by wholesale.

Under this section a sale of an assortment of spirituous or fermented liquors in the quantity specified above, or in less quantity, by a licensed wholesale vendor, and a similar sale of such liquors in greater quantity than is specified above by a licensed retail vendor, are prohibited.

The Board may by rule define what shall be held to be an assortment for the purposes of this section.

The Board may also determine what shall be a retail sale of any article from time to time declared by the Local Government to be included in the definition of intoxicating drugs under this Act.

16. No cultivator of the plants producing ganja or bhang shall sell such plants, or any ganja or bhang produced therefrom, to any one other than a person duly authorized to purchase the same by pass or license from the Collector.

17. No person, not being a licensed vendor, shall have in his possession a greater quantity of any exciseable article than that specified in section 15.

#### PART IV.

##### Duties.

18. No spirituous liquor shall be removed from any distillery, or the warehouses connected therewith, upon which duty has not been paid at the rate leviable under any Tariff Act for the time being in force, or until a bond has been executed for such duty.

Removal of spirituous liquor from distilleries.  
 For all spirituous liquor removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify the quantity and description of the liquor, the place of its destination, the amount of the duty, the person to whom it is consigned, and whether the duty has been paid or secured by bond, and the period for which the pass shall be current.

19. Spirituous liquor manufactured at any place in India beyond the limits of British India shall, on passing the limits of the territories to which this Act applies, be charged with the duty prescribed for spirituous liquor in the last preceding section.

#### PART V.

##### Farm of Duties.

20. The Collector may, with the sanction of the Board, let in farm the duties leviable on the retail sale of exciseable articles, or any of them, in any district or division of a district.

Board may prescribe rules.  
 21. The Board may prescribe rules for the invitation and acceptance of tenders for such farms,

for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and

as to the form and conditions of the lease. Any breach of such conditions shall render the lease liable to annulment.

22. When the duties leviable on any exciseable articles are let in farm, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm;

And all the fines hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

23. Every such farmer shall file in the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Board.

The Collector may, with the sanction of the Board, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit.

24. The Collector may, with the sanction of the Board, cancel any lease granted under this Act; or may within the period of the lease impose any new restriction on the farmer.

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Board thinks fit.

25. Every farmer of excise revenue may use the same means and processes for the recovery of any arrear of fee or duty due to him from any authorized vendor, as may be lawfully used by zemindars and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

Compensation to farmers in certain cases.  
 Recovery of arrears of fee or duty by farmers.



## PART VI.

*Licenses.*

26. Every person taking out a license under this Act shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement, or make such deposit in lieu of security as the Collector may require.

27. Unless the Board shall otherwise specially direct, every license shall be granted for the term of one year, and if continued to the holder thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into, by every such person, shall remain in force for such time as the Collector may think fit, as if the said license and engagement had been formally renewed.

28. The Board may regulate the form and conditions of all licenses granted under this Act.

29. The Collector may cancel any license granted under this Act, if the fee or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a non-bailable criminal offence;

and in such cases the holder shall not be entitled to a refund of any fee or duty payable under the license which he may have paid to the Collector in advance.

If the Collector desires to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the fee or duty for fifteen days, or, if notice be not given, shall make such further compensation for default of notice as the Commissioner or Board directs.

In all such cases any fee or duty already paid in advance shall be refunded.

30. Any licensed vendor may surrender his license on giving fifteen days' previous notice to the Collector, and paying a sum equal to the fee or duty for fifteen days, in addition to the sum payable under the license.

## PART VII.

*Powers of Officers.*

31. The collection of the revenue arising from the manufacture and sale of exciseable articles shall be ordinarily under the charge of the district Collectors, who shall perform the duties connected therewith under the control and direction of the Commissioners and of the Board; and all proceedings of the Collectors shall be subject, with or without appeal, to the revision of the Commissioners;

and all proceedings of the Collectors and Commissioners shall be similarly subject to the revision of the Board.

32. The Local Government may appoint any person to be Superintendent of Excise Revenue, or of any branch of excise revenue, in any district or place; and the person so appointed shall exercise, in such district or place, or with respect to such branch of excise revenue, all the powers and authority conferred by this Act on the Collector, and the Collector shall cease to exercise such powers and authority in such district or place, or with respect to such branch of excise revenue, during the continuance of such appointment.

33. The Local Government may also appoint a Commissioner or Commissioners for the control and direction of the officers having charge of the excise revenue in any district or districts; and when such appointment is made, the Commissioner of Excise shall exercise within such district or districts the powers and authority conferred by this Act on Commissioners of Revenue, and the Revenue Commissioner shall cease to exercise such powers and authority in such district or districts during the continuance of such appointment.

34. Collectors may appoint such officers as are necessary for the collection of the excise revenue and for the prevention of smuggling, and the officers so appointed shall, in addition to their ordinary designations, be styled Excise Officers.

35. The Board may regulate the mode in which tãri shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bhang or siddhi, or charas for the supply of the licensed vendors of those drugs.

The Board may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

36. The Collector may recover any arrear of fee or duty due on account of any license granted under this Act,

or any arrear due from any farmer of excise revenue,

by distress and sale of the moveable property of the person from whom the arrear is due, or of his surety, or by the process described in Bengal Act VII of 1868.

37. The Collector may, by a warrant under his hand, authorize any excise officer above the rank of a peon to enter and inspect at all times, by day or by night, and may similarly authorize any excise officer to enter and inspect at all times, by day, the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of spirituous or fermented liquors, or the sale of exciseable articles.

38. The Collector may, by a warrant under his hand, authorize any excise officer to stop and detain all persons carrying any exciseable articles liable to confiscation under section 75.

and any excise officer so authorized may seize such articles, and arrest the person in possession of the same.

39. Any excise officer above the rank of a peon may arrest any person having in his possession an unlicensed still, or any exciseable article liable to confiscation under section 75, or engaged in the unlawful manufacture or sale of such exciseable articles,

and may seize such still and all such articles, and the materials used in such manufacture.

40. Whenever any excise officer above the rank of a peon has reason to believe, from information given by any person, (which information shall be taken down in writing)

that any exciseable articles are unlawfully manufactured;

or that any exciseable articles liable to confiscation under section 75 are kept or concealed in any house, boat, or other place,

such officer may, but always in the presence of an officer of police not being under the grade of a corporal or head constable, enter into any such house, boat, or place;

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in such manufacture and all such exciseable articles;

and may also arrest the occupier of the house, boat, or place, with all other persons concerned in the manufacture of such articles, or in the keeping and concealing of the same.

41. The Local Government may confer on the officers of the Police, Customs, and Revenue Departments, or any of them, the powers given to excise officers by the two last preceding sections with respect to the seizure of and search for exciseable articles and the arrest of persons in possession thereof.

All officers so empowered shall be deemed to be excise officers within the meaning of this Act.

42. The said powers may, in the town of Calcutta, also be exercised by any police officers specially selected by the Commissioner of Police for such purpose;

and the powers which are conferred upon the Collector by this Act, as regards the issue of warrants directed to excise officers, may also be exercised by the Commissioner of Police for the said town in respect of the issue of warrants directed to police officers selected as aforesaid;

provided that the Collector shall not issue a warrant directed to a police officer, nor shall the Commissioner of Police issue a warrant directed to an excise officer.

43. Any excise or police officer above the rank of peon or constable, who has reason to believe that any chemist, druggist, apothecary, or keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, allows, between sunset and sunrise, spirituous or fermented liquors,

which have not been *bonâ fide* medicated, to be drunk on his business premises by any person not employed in his business,

may enter upon such premises, and seize and carry away such liquors.

and, in case of resistance, break open any door and force and remove any other obstacle to such entry or seizure,

and arrest and detain the owner or occupier of the said premises, with all parties concerned in such unlawful drinking.

44. Whenever an excise officer makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars of the same to his official superior, and, unless acting under the warrant of the Collector, shall carry the person arrested, or the article seized, with all convenient despatch, to a Magistrate, or, if the arrest, seizure, or search has been made in the town of Calcutta, to a Presidency Magistrate.

45. Whenever any police officer in the town of Calcutta makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars to the Commissioner of Police, and shall carry the person arrested, or the article seized, with all convenient despatch, to a Presidency Magistrate;

and the Commissioner of Police shall at once inform the Collector of the fact of the arrest or seizure, and of the circumstances of the case.

46. The Collector may issue his warrant for the arrest of any person whom he may have reason to believe, either from information in writing or from the proceedings in any other case, to be engaged in the unlawful sale of exciseable articles, or to have in his possession any such articles liable to confiscation under section 75.

47. The Collector may issue his warrant for the search of any house, boat, or other place in which he may have reason to believe that exciseable articles are unlawfully manufactured, or that any such articles liable to confiscation under this Act are kept or concealed.

Such warrant may be executed by any officer not being under the rank of a corporal or head constable, in the manner prescribed in section 40.

48. Whenever any person is arrested, or any articles are seized under the warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the person arrested, or the articles seized, to a Magistrate, or, if the arrest or seizure has been made in the town of Calcutta, to a Presidency Magistrate, and shall order the immediate discharge of such person, or the release of such articles.

49. Every such Magistrate shall issue a summons requiring the attendance of the person accused in all cases other than those of persons sent in custody by a Collector or excise officer.

by a Collector or excise officer.



50. Any exciseable articles sold in contravention of the provisions of this Act, or in breach of any of the conditions of a license granted under this Act, may be seized at the time of the sale and brought before every such Magistrate.

As soon as the case is adjudicated, they shall be restored to the person who may have purchased them, or disposed of as the Magistrate may direct.

51. Where there is ground to suspect that exciseable articles are unlawfully concealed in any zenana, the officer charged with the execution of a warrant shall, except in the town of Calcutta, follow the provisions of sections 384, 385, and 386 of the Code of Criminal Procedure, and, in the said town, the provisions of sections 164, 165, and 166 of the Presidency Magistrates' Act.

52. All police officers are required to aid excise officers in the due execution of this Act, upon notice given or request made by such officers.

#### PART VIII.

##### Penalties.

53. Whoever manufactures or sells any exciseable article without a license shall be liable to a fine not exceeding five hundred rupees for every such manufacture or sale.

Nothing contained in the first clause of this section, or in section 11, applies to the sale by licensed wholesale vendors of such small quantities of beer, wines, or spirits, as may appear to the Collector to be used only as samples;

or to the arrangements under which *tári* is supplied to licensed retail vendors, or the sale of *tári*, or any preparation of the same, when supplied or used for the manufacture of *gúr* or molasses;

or to the sale of any imported spirituous or fermented liquors purchased by any person for his private use, and so disposed of upon such person quitting a station or after his decease.

54. Whoever, without a license from the Collector, cultivates plants from which intoxicating drugs are produced, or in any way promotes such illegal cultivation, shall be liable to a fine not exceeding five hundred rupees, and the plant so cultivated shall be liable to seizure and confiscation.

55. Whoever constructs or works a distillery after the European method, or a brewery, without a license from the Collector, shall be liable for every such offence to a fine not exceeding one thousand rupees; and all liquors manufactured at any such distillery or brewery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

56. Every proprietor or manager of a licensed distillery constructed and worked after the European method, or of a brewery, who wilfully contravenes any rule made by the Board under section 8, shall be liable for every such offence to a fine not exceeding two hundred rupees.

57. Whoever removes, or attempts to remove, from any licensed distillery constructed and worked after the European method, or from any brewery, any spirituous or fermented liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any such liquors for which the Collector has not issued a pass, or exceeding the quantity for which a pass has been issued, shall be liable for every such offence to a fine not exceeding one thousand rupees.

58. Whoever removes, or attempts to remove, any spirituous liquors from a distillery established under section 9 without a pass, or exceeding the quantity for which a pass has been issued,

or introduces, or attempts to introduce, for sale, any spirituous liquors manufactured at another place into the limits fixed for the consumption of such liquors manufactured at such distillery, without a special pass from the Collector,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

59. Every manufacturer or vendor under this Act who fails to produce his license on the demand of any excise officer,

or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act;

or who wilfully contravenes any rule made by the Board under section 10, otherwise than as provided in the last preceding section,

shall be liable for every such offence to a fine not exceeding fifty rupees;

and such fine shall be recoverable from such manufacturer or vendor, notwithstanding that such breach may have been owing to the default or carelessness of the servant or other person employed by him.

60. Every licensed retail vendor who sells by wholesale, and every licensed wholesale vendor who makes a retail sale, shall be liable for every such offence to a fine not exceeding two hundred rupees.

Nothing contained in the first clause of this section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act.

61. Any person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, having in his possession any greater quantity of any exciseable article, or any preparation or admixture of the same, than the quantity specified for each article in section 15, without a pass from the Collector or other officer duly empowered in that behalf, shall be liable to a fine not exceeding five hundred rupees.

Nothing contained in the first clause of this section, or in section 17, applies to any imported exciseable article purchased by any person for his private use or consumption and not for sale.



62. The provisions of section 61, so far as they

Provisions of last section not to apply to the possession of tári used in making sugar, nor to the possession of intoxicating drugs by licensed cultivators.

relate to the possession of fermented liquors, do not apply to the possession of tári when supplied or used for the manufacture of gúr or molasses;

and the provisions of the said section, so far as they relate to the possession of intoxicating drugs, do not apply to the possession of such drugs by any person duly authorized under this Act to cultivate the plants which produce these drugs.

63. But every

Penalty for sale or transfer by cultivators to unlicensed person, or for failure to account for stock of plant in possession.

such cultivator selling or parting with any such plant, or any preparation thereof, to any person other than a licensed vendor or person duly authorized to purchase the same by pass or license from the Collector, or failing to account for any quantity of such plant, or of any preparation thereof, which has been in his possession, shall be liable to a fine not exceeding five hundred rupees.

64. Any person who is found in possession of

For illegal possession of certain spirituous liquors.

any spirituous liquors manufactured at any place in India beyond the limits of British India, without a pass from the Collector certifying the payment of the duty prescribed therefor under section 19, shall be liable to a fine not exceeding two hundred rupees.

65. Every proprietor, farmer, tehsildar, go-

For conniving at the illicit manufacture or sale of exciseable articles.

mashtab, or other manager of land, who authorizes or connives at the manufacture or sale of any exciseable articles by any unlicensed person, shall be liable for every such offence to a fine not exceeding five hundred rupees.

66. Any chemist, druggist, apothecary, or

On chemist, &c., allowing liquors to be drunk on the premises.

keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, who shall, between sunset and sunrise, allow spirituous or fermented liquors which have not been *boná fide* medicated to be drunk on his business premises by any person not employed in his business,

and any such person who shall, between sunset and sunrise, drink such liquors on such premises,

shall be liable to a fine not exceeding two hundred rupees, in addition to any other penalty to which he may be liable under this or any other Act.

67. Every licensed vendor who permits

For permitting drunkenness, &c., in shop.

drunkenness, riot, or gaming in his shop, or receives any wearing apparel or other effects in barter for any exciseable article, shall be liable for every such offence to a fine not exceeding two hundred rupees.

68. Any police officer who, without lawful

On police officer for not assisting excise officer.

excuse, neglects or refuses to assist an excise officer on being required to do so, shall be liable to a fine not exceeding five hundred rupees.

69. Any excise officer who, without reasonable

On excise officer for vexatious search or seizure.

ground of suspicion, enters or searches, or causes to be entered or searched, any house, boat, or other place,

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any exciseable article liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches, or arrests any person,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

70. Any excise officer who connives at the un-

On excise officer for conniving at unlawful manufacture or sale.

lawful manufacture or sale of exciseable articles, and any officer invested with local jurisdiction who authorizes or connives at the establishment of any unlicensed shop for the sale of such articles in any place subject to his control,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

71. Any excise or police officer who neglects

On excise officer for delay in reporting arrest, &c., or in carrying person arrested to Magistrate or Collector.

to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter,

or delays carrying to a Magistrate or to the Collector, as the case may be, any person arrested, or any illicit articles seized under this Act,

shall be liable for every such offence to a fine not exceeding two hundred rupees.

72. All fines prescribed for offences against

Adjudication of fines and seizures.

the provisions of this Act, and all seizures of goods liable to confiscation under this Act shall be adjudged by a Magistrate, and, in the town of Calcutta, by a Presidency Magistrate,

but no proceedings shall be taken by any such Magistrate after the expiration of six calendar months from the date of the commission of the offence.

All such fines and seizures shall be adjudged on the information of the Collector or any excise officer; but such information shall not be necessary in the case of a complaint preferred under any of the five last preceding sections.

73. The Collector, in respect of the duties to

Penalty for contempt of Court.

be performed by him under this Act, may punish any contempt committed in his presence in open court by fine not exceeding two hundred rupees.

74. Whenever any person is convicted of an

Punishment on second or subsequent conviction.

offence against the provisions of this Act, punishable with a fine of two hundred rupees or upwards, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty attached to such offence, to imprisonment for a period not exceeding six months;

and a like punishment of imprisonment, not exceeding six months, shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

Imprisonment under this Act may be either simple or rigorous, as the Magistrate or Presidency Magistrate may direct.

75. Any exciseable article manufactured, or

Confiscation of exciseable articles.

held in possession, in contravention of the provisions of this Act, and all the materials used, or intended to be used, in the manufac-

ture of the same, shall be liable to seizure and confiscation by an officer duly empowered in that behalf.

When any articles liable to confiscation under this Act are seized, the vessels, packages, and coverings in which they are contained, and the animals and conveyances used in carrying them, shall also be liable to seizure and confiscation.

76. All confiscated articles shall be made over to the Collector for sale or disposal under such rules as the Board may prescribe.

Disposal of confiscated articles.

77. Whenever any fine is levied under this Act from a person convicted of the unlawful manufacture, sale, purchase, or possession of any exciseable article,

Division of fine among persons instrumental in detection of offence, &c.

or of the unlawful cultivation of plants from which intoxicating drugs are produced,

the Magistrate shall inform the Collector of such levy, and the Collector may, under such rules as the Board may prescribe, direct the amount of such fine to be divided, in such proportions as he may think fit, among any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender;

and may award compensation thereout to any persons subjected to annoyance or injury by any proceedings under this Act.

78. The Board may, either before or after the adjudication of a case, grant such reward, not exceeding two hundred rupees, as to them may seem fit;

Board may grant rewards.

and may direct the same to be divided, in such proportions as they may think fit, between any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender.

79. The Board may appropriate any portion, not exceeding one-half, of the fines levied under this Act, the disposal of which is not specially provided for, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

Disposal of fines.

## PART IX.

### Military Cantonments.

80. Within the limits of any military cantonment, and within a distance of two miles, or such other distance as the Local Government may in any case prescribe, from such limits, licenses for the manufacture and sale of exciseable articles shall not be granted, nor shall the duties leviable thereon be let in farm, otherwise than with the consent of the Commanding Officer;

and upon the requisition of such officer, any license which has been granted, either by the Collector or by a farmer, within such limits or distance, shall be immediately withdrawn.

Manufacture and sale of exciseable articles in military cantonments.

81. In all other respects the provisions of this Act shall have effect within such limits and distance as aforesaid:

Mode of making arrest or search within military cantonments.

Provided that, when arrest or search is to be made within the limits of any cantonment, the Collector or other officer authorized to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

## PART X.

### Miscellaneous.

82. The Local Government may, within any specified district or tract of country, exempt any liquor from the provisions of this Act.

Exemption of liquor from provisions of Act.

83. An appeal shall lie to the Commissioner against every order of a Collector under this Act, if presented to the Commissioner, or to the Collector for transmission to the Commissioner, within thirty days from the date of the order appealed against.

Appeals.

An appeal shall lie to the Board against every order of a Commissioner under this Act, if presented to the Board within sixty days from the date of the order appealed against.

Provided that it shall be discretionary with the Board to receive appeals direct from orders passed by a Collector.

84. Notwithstanding anything contained in this or in any other Act, the Local Government may, with the sanction of the Governor-General in Council, assign to the Corporation of the Town of Calcutta, or to any other Municipality, such functions and powers as it shall think fit in respect to the granting, withholding, and withdrawal of licenses for the sale of exciseable articles (being functions and powers which, but for such assignment, might legally be exercised by any officer of Government), to be exercised by such Corporation or by such Municipality within the limits of their respective jurisdictions under such conditions and subject to such rules as the Local Government may impose; and the Local Government may at any time withdraw and revoke any functions and powers which it has assigned under this section:

Provided that such functions and powers shall not be assigned as aforesaid without the consent of the said Corporation or the Municipality concerned:

Provided also that no such conditions or rules shall be imposed by the Local Government after such assignment has taken place without the consent of the said Corporation or the Municipality concerned.

85. Nothing contained in this Act shall be held to affect the provisions of Act XXII of 1864 (*An Act to make provision for the Administration of Military Cantonments*) or of the Sea Customs Act, 1878, or of Bengal Acts II and IV of 1866.

Saving of Cantonment Act and Sea Customs Act.

## SCHEDULE.

(See Section 3.)

PART I.—ACTS OF THE GOVERNOR-GENERAL  
IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act XI of 1849	For securing the abkaree revenue of Calcutta.	So much as has not been repealed.
Act XXI of 1856	To consolidate and amend the abkaree law in Bengal.	So much as has not been repealed.

PART II.—ACTS OF THE LIEUTENANT-GOVERNOR  
OF BENGAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act III of 1873	To amend Act XI of 1849 and Act XXI of 1856.	The whole.
Act I of 1874	To amend Act XXI of 1856 and Bengal Act II of 1866.	So far as it relates to Act XXI of 1856.
Act II of 1876	To amend Act XI of 1849, Act XXI of 1856, and Bengal Act IV of 1866.	So much as has not been repealed, except section 12.

FREDERICK CLARKE,

*Asst. Secy. to the Govt. of Bengal,  
Legislative Department.*

[First Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 15th June 1878, is hereby published for general information:—

## ACT No. VIII OF 1878.

*An Act for the regulation of the Rural Police in the Districts of Hazaribagh and Lohardugga.*

## PART I.

## PRELIMINARY.

WHEREAS it is expedient to make provision for the appointment, dismissal, maintenance and duties of village policemen and road patrols in the districts of Hazaribagh and Lohardugga; It is enacted as follows:—

1. This Act may be called the Hazaribagh and Lohardugga Rural Police Act;

Short title, extent,  
and commencement.

it extends only to the districts of Hazaribagh and Lohardugga;

and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

2. In this Act, unless there be something repugnant in the subject or context—

“Deputy Commissioner” includes the Deputy Commissioner of the district, and

any officer appointed by the Local Government to perform the functions of a Deputy Commissioner under this Act.

“Headman” means the person entrusted with collecting the village rents, by whatever designation he may be called.

“Road patrol” includes ghatwals, digwars, and all other persons, by whatever name they may be called, who are engaged in the performance of the duties assigned by this Act to road patrols.

“Under-tenure” includes also jaghir, khur-o-posh, mukarrari, and thika.

“Village” includes a group of villages.

“Village policeman” includes chowkidars, gorais, and kotwars.

“Zemindar” means the person whose name is registered in the general register of lands paying revenue directly to Government as the proprietor of an estate so paying revenue, or the person whose name is registered in the general register of revenue-free lands as proprietor of a revenue-free tenure.

## PART II.

## VILLAGE POLICE.

3. The Deputy Commissioner shall determine the number of village policemen to be appointed for each village within his district; provided that there shall be at least two village policemen appointed for every village in which there are one hundred and fifty houses, and one additional village policeman for every complete number of one hundred houses beyond such number of one hundred and fifty.

4. Where there are fewer than seventy-five houses in a village, and some house in such village is situated within one mile of some house in another village, the Deputy Commissioner may join such villages together and appoint one village policeman for two or more villages: provided that where two or more villages are joined together, one village policeman shall not have charge of more than one hundred and twenty-five houses.

5. The Deputy Commissioner shall from time to time determine the monthly salaries of the village policemen:

Provided that such salaries shall not be less than two nor more than three rupees per mensem for each village policeman;

Deputy Commissioner to determine salaries of village policemen.

Joining of two or more villages under one village policeman.



Provided also that in determining such salaries the Deputy Commissioner shall take into consideration the value of the chakran lands (if any) held by a village policeman.

6. Wherever any zemindar or under-tenure holder holds subject to the condition, expressed or implied, of maintaining the village police within his zemindari or under-tenure, he shall be liable to pay the amount determined by the Deputy Commissioner under the last preceding section.

7. In cases other than those referred to in the last preceding section, the amount required for the salaries of the village policemen, together with a sum, not exceeding fifteen per cent. of such amount, to provide for payment of the expenses of collection and losses from the non-realization of sums from defaulters, shall be assessed on each village; and all owners or occupiers of houses in any village, and every zemindar or under-tenure holder who has a bhandar or cutcherry for the collection of rent within the village, shall be liable to assessment for the purposes of this Act.

8. The amount payable by each village shall be fixed by the Deputy Commissioner, and thereupon the headman of such village shall prepare a list showing the amount payable monthly by each person liable to assessment in such village.

Such list, when sanctioned by the Deputy Commissioner, shall be published at some conspicuous place within the village, and shall remain in force until altered by the Deputy Commissioner; provided that if the headman neglects to prepare the list within three months from the fixing by the Deputy Commissioner of the amount payable by the village, the Deputy Commissioner may cause such list to be prepared by such means as shall seem to him proper.

9. The amount at which each person is assessed under the last preceding section shall be fixed according to the circumstances and the property to be protected of such person: provided that the amount to be assessed on any one person shall not exceed one rupee per mensem in the case of a zemindar, under-tenure holder, or trader, nor eight annas per mensem in the case of an ordinary ryot;

provided also that all persons who, in the opinion of the Deputy Commissioner, are too poor to pay half an anna per mensem, shall be exempted from assessment.

10. The Deputy Commissioner may from time to time alter the amount assessed on any village.

Notice of such alteration shall be given to the headman of the village before the month of Magh in the year preceding the year in which the alteration is to take effect.

When any such alteration is made, the headman shall prepare and submit revised lists of the sums payable by each person.

11. Any person dissatisfied with the amount at which he has been assessed by the headman of his village may apply to the Deputy Commissioner, either orally or in writing, for a revision of the assessment, and the

Deputy Commissioner may confirm, amend, or remit the assessment.

12. Every sum due under section six of this Act, and every assessment under section seven of this Act, shall be paid by equal monthly or quarterly instalments, as may appear most convenient to the Deputy Commissioner; and the instalments on account of each month or quarter shall be due on the first day of such month or quarter.

13. The headman of each village shall collect the assessment payable by each of the persons in such village, and shall grant receipts for the same, and shall pay thereout the salaries, month by month, of the village policemen.

The Deputy Commissioner may permit the headman to retain a sum, not exceeding six per cent. of the amount collected by him, for repayment of the costs of such collection.

14. Whenever the salary due for any month is not paid in full to any village policeman on or before the fifteenth day of the next succeeding month, such

village policeman may apply to the Deputy Commissioner, who shall thereupon issue a notice calling on the holder of the village, whether he be a zemindar or an under-tenure holder, to pay the said salary within fifteen days from the service of the notice, and, in default, may attach his zemindari or under-tenure, and retain possession of the same until the amount due has been recovered out of the income derivable therefrom.

15. When any zemindar or under-tenure holder, other than those referred to in section seven of this Act, has paid any arrears of salary due to any village

policeman under the last preceding section, he may apply to the Deputy Commissioner for the attachment and sale of the moveable property of any person in the village who has failed to pay the amount assessed on him.

16. The Deputy Commissioner shall thereupon issue a writing in the form in Schedule A hereto annexed, signed by him, authorizing

the headman of the village, or such other person as may be therein named, to levy, by the distraint and sale of a sufficient portion of the moveable property of such defaulters, the amount of their respective arrears, together with sums equal to a proportionate share of the cost of the distraint and sale.

17. The person so authorized shall seize and keep in his own custody such portion of the moveable property of such defaulters as he shall deem sufficient, and shall make an inventory of all moveable property so seized, and shall at the same time give notice by beat of drum of the time and place where it shall be sold.

The time of sale shall not be less than five nor more than ten days from the time of the proclamation thereof.

18. If any defaulter does not, within the time specified in such notice, pay the amount payable by him, with his share of the costs, the moveable property distrained, or such portion of it as may be necessary, shall be sold by

public outcry at the time and place specified, and the proceeds shall be applied in discharge of the amount so payable and the costs, and the surplus, if any, shall be returned to the owner of the distrained property.

The amount realised by the Deputy Commissioner under this section and the two last preceding sections, other than the costs, shall be paid to the zemindar or under-tenure holder referred to in section fifteen of this Act.

19. Whenever any person whose name has been included in any list of defaulters disputes his liability to pay the amount mentioned in such list, or any portion thereof, he may apply to the Deputy Commissioner either orally or in writing, stating the grounds of his objection, and the Deputy Commissioner shall examine his objection and pass such order thereon as to him shall seem proper.

20. No arrears of any assessment payable under this Act shall be levied by distress after the expiration of one year from the day on which the same shall have become due.

21. No distress levied under this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in any list, assessment, notice, summons, power, writing, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser from the commencement on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularities may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction, subject to the provisions of section thirty-four of this Act.

22. Every village policeman appointed under this Act shall perform the following duties:—

1st.—He shall give immediate information to the officer in charge of the police-station within the limits of which the village of which he is village policeman is situated of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in Schedule B hereto annexed which may be committed within such village, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

2nd.—He shall arrest all proclaimed offenders and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.—He shall observe, and from time to time report to the officer in charge of the police-station within the jurisdiction of which such village may be situated, the movements of all bad characters in such village.

4th.—He shall report to the officer in charge of such police-station the arrival of suspicious characters in the neighbourhood.

5th.—He shall present himself at such police station twice in each week if it be within two miles of such village, and if it be more remote, once in each week or once in each fortnight, as the Deputy Commissioner may direct.

6th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

7th.—He shall obey the orders of the Deputy Commissioner in regard to keeping watch in the village and other matters connected with his duties as village policeman.

23. Whenever a village policeman arrests any person, he shall forthwith take the person so arrested to the police-station within the jurisdiction of which the village of which he is village policeman is situated: provided that if the arrest is made at night, such person shall be so taken as soon as convenient on the following morning.

### PART III.

#### ROAD PATROLS.

24. As soon as may be after the commencement of this Act, the Deputy Commissioner shall prepare a list showing what zemindars or under-tenure holders within his district hold their tenures subject to a condition, expressed or implied, of protecting lines of roads or passes, and shall fix the number of road patrols to be kept up for such roads or passes, and the salary to be paid monthly to each road patrol: provided that such salary shall in no case be less than three nor more than five rupees per mensem.

25. A copy of the entry in such list affecting him shall be given to each such zemindar or under-tenure holder.

If any zemindar or under-tenure holder is dissatisfied with such entry, he may appeal, within thirty days of the receipt of the copy of the entry, to the Commissioner, who shall pass such order as to him seems proper.

26. When any land is held under any zemindar or under-tenure holder by any road patrol in lieu of, or in addition to, his salary for the protection of any road or pass, the zemindar or under-tenure holder, who is responsible for the protection of such road or pass, shall, if assessed under section twenty-four of this Act, be entitled to receive rent for such land at the same rate as is paid for similar ryotwari land in the vicinity.

An order under the hand of the Deputy Commissioner in the form in Schedule C hereto annexed shall be furnished to such zemindar or under-tenure holder.

27. All zemindars and under-tenure holders specified in the list mentioned in section twenty-four of this Act shall pay the amount entered therein against their names to the District

Superintendent of police monthly, who shall pay the same to the road patrols to whom it may be due

28. If the amount due from any zemindar or under-tenure holder for any month is unpaid after the fifteenth day of the next succeeding month the Deputy Commissioner shall issue a notice calling on the defaulting zemindar or under-tenure holder to pay the same, together with the costs of serving the notice, within fifteen days from the service of the notice.

29. If the amount specified in the notice is not paid within fifteen days the Deputy Commissioner may attach the holding of such zemindar or under-tenure holder, and retain possession of the same until such amount has been recovered out of the income derivable therefrom.

30. Every road patrol appointed under this Act shall perform the following duties:—

1st.—He shall patrol the roads within his beat under instructions from the District Superintendent of Police, and shall protect all travellers passing along his beat.

2nd.—He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.—He shall report to the officer in charge of the police-station within the jurisdiction of which his beat is situated the movements of all bad or suspicious characters along his beat, as well as all unusual circumstances that come to his notice.

4th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

#### PART IV. MISCELLANEOUS.

31. Subject to the approval of the Deputy Commissioner, the District Superintendent of Police may appoint, and for any misconduct or neglect of duty may dismiss, any village policeman or road patrol.

32. No village policeman or road patrol shall withdraw himself from the duties of his office without the express permission of the District Superintendent of Police, or of some other officer duly authorized to grant such permission; and no village policeman or road patrol shall resign his office without the permission of the said District Superintendent, unless he has given to his superior officer, at least two months previously, a written notice of his intention to resign.

33. Every village policeman or road patrol who is guilty of any wilful misconduct in his office or neglect of his duty, such misconduct or neglect not being an offence

within the meaning of the Indian Penal Code, and not being of so grave a character as in the opinion of the District Superintendent of Police to require his dismissal from his office, shall be liable, under the order of the District Superintendent, to a fine not exceeding one month's salary.

34. Every suit brought against the Deputy Commissioner, or any of his officers, or against any person acting under his direction, for anything done, or purporting to be done, by them under this Act, shall be commenced within four months next after the accrual of the cause of action, and not afterwards.

35. The local Government may, if it thinks fit, appoint any officer to perform the functions of a Deputy Commissioner under this Act.

36. Every notice under this Act shall be served either personally on the person to whom the notice is directed, or by affixing a true copy thereof on some conspicuous part of his dwelling-house or principal cutcherry within the district.

37. Nothing contained in this Act shall diminish or in any way affect any liability, duty, or obligation of any zemindar or other landholder under any law for the time being in force to report crimes or offences occurring within his estate or tenure.

#### SCHEDULE A (See Section 16).

##### Form of Distraining Warrant.

Act of 1878.

On behalf of of Whereas the several persons named in the list at foot hereof have made default in payment of the sums in the said Act set opposite to their respective names, you are hereby authorized and required to levy, by distress and sale of a sufficient portion of the moveable property of the said defaulters, the said several sums set opposite to their respective names, together with additional sums by way of costs as set forth.

(Sd.)

Deputy Commissioner.

Name and description.	Amount.	When due.	Costs.	Total.

#### SCHEDULE B (See Sections 22 and 30).

##### Offences to be reported, and for which village policeman or road patrol may arrest.

Murder, culpable homicide, rape, dacoity, robbery, theft, mischief by fire, house-breaking, counterfeiting coin, causing grievous hurt, riot, and all attempts and preparations to commit, and abetments of, the said offences.



## SCHEDULE C (See Section 26).

*Form of Transferring Order.*

District of

I, \_\_\_\_\_, Deputy  
Commissioner of \_\_\_\_\_, do by this  
order under my hand made in pursuance of Act  
of 1878 of the Lieutenant-  
Governor of Bengal in Council, declare that  
\_\_\_\_\_ zemindar (or under-tenure holder  
as the case may be) of \_\_\_\_\_ is entitled to  
receive rent, at the same rate as is paid for  
similar ryotwari land in the vicinity, for the  
lands specified below and lately held by

in consideration of his performing the duties of  
a road patrol.

*Specification of lands.*

*Village*  
*Pergunnah*  
*Boundaries*  
*Area*

(Sd.)

*Deputy Commissioner.*

day of

187 .

FREDERICK CLARKE,  
*Asst. Secy. to the Govt. of Bengal,*  
*Legislative Department.*



# The Calcutta Gazette.

WEDNESDAY, JULY 31, 1878.

## PART III.

### Acts of the Bengal Council.

GOVERNMENT OF BENGAL.

#### LEGISLATIVE DEPARTMENT.

[Second Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 1st May 1878; and having been assented to by the Governor-General on the 3rd July 1878, is hereby published for general information:—

ACT No. VII OF 1878.

*An Act to consolidate and amend the Law relating to the Excise Revenue in the Presidency of Fort William in Bengal.*

WHEREAS it is expedient to consolidate and amend the laws relating to the manufacture, sale, and possession of exciseable articles, and to the collection of the revenue derived therefrom: It is enacted as follows:—

#### PART I.

##### Preliminary.

Short title.

1. This Act may be cited as "The Bengal Excise Act, 1878."

Extent and commencement.

2. It extends, save as is hereinafter expressly specified, to all the territories for the time being administered by the Lieutenant-Governor of Bengal, and shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

3. The enactments specified in the Schedule hereto annexed are hereby repealed to the extent mentioned in the third column thereof.

This repeal shall not revive any office, authority, or thing abolished by any such enactment, or affect the validity of anything done or suffered, or any right, title, obligation, or liability accrued before the commencement of this Act.

And all rules prescribed, appointments made, powers conferred, licenses granted, and notifications published under any such enactment, and all other rules (if any) now in force and relating to the matters hereinafter dealt with, shall (so far as they are consistent with this Act) be deemed to have been respectively prescribed, made, conferred, granted, and published hereunder.

And all references made to any such enactment shall, as far as may be practicable, be deemed to be made to this Act.

And all proceedings now pending, which may have been commenced under any such enactment, shall be deemed to be commenced under this Act.

4. In this Act—unless there be something repugnant in the subject or context—

"Board" means the Board of Revenue for the provinces for the time being administered by the Lieutenant-Governor of Bengal.

"Collector." "Collector" includes also a Deputy Collector, or other Revenue officer in independent charge of a district, a Superintendent of Excise Revenue, any covenanted or uncovenanted officer to whom the Collector may make over, with the

previous sanction of the Commissioner (as he is hereby empowered to do), any of his powers or duties under this Act.

"Commissioner" means the Commissioner of a Revenue Division.

"Exciseable article" includes spirituous and fermented liquors and intoxicating drugs as defined by this Act.

"Fermented liquor" includes

"Fermented liquor." malt liquor of all kinds; tári, fresh or fermented; pachwai, diluted or undiluted; and any other intoxicating liquor which the Local Government may from time to time declare to be included in this definition.

"Intoxicating drugs" include

"Intoxicating drugs." ganja; bhang or siddhi; charas;

every preparation and admixture of the same; and

any other intoxicating drug which the Local Government may from time to time declare to be included in this definition.

"Local Government" means the Lieutenant-Governor of Bengal for the time being, or the person acting in that capacity.

"Section" means a section of this Act.

"Spirituous liquor" includes any spirituous liquor imported into India or manufactured in India by any process of distillation.

"The Town of Calcutta" includes all places within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal.

For the purposes of this Act the town of Calcutta shall be deemed to be a separate district.

## PART II.

### *Manufacture of Exciseable Articles.*

5. No person shall manufacture any exciseable article, or cultivate plants from which intoxicating drugs are produced, without a license from the Collector.

Manufacture of exciseable articles and cultivation of plants without license prohibited.

Construction and working of brewery without license prohibited.

6. No person shall construct or work a brewery without a license from the Collector.

7. No person shall construct or work a distillery after the manner in which distilleries are constructed and worked in Europe without a license under the signature of the Collector of the district in which such distillery is situated, or, in case the distillery is within twenty miles of Calcutta, or such other distance less than twenty miles as may from time to time be prescribed by the local Government, without a license under the signature of the Collector of Calcutta.

European distilleries not to be constructed or worked without license.

8. The Board may from time to time make rules relative to

Board may prescribe rules for European distilleries and for breweries. the granting of licenses under the two last preceding sections,

the management of distilleries and breweries established under the said sections, and the issue of spirituous and fermented liquors therefrom.

Collectors may establish native distilleries for spirituous liquors.

9. The Collector, with the sanction of the Board, may

establish, at any place within his jurisdiction, a distillery in which spirituous liquors may be manufactured after native processes.

from time to time fix limits within which no such liquors, unless manufactured at the said distillery, shall be introduced or sold without a pass from the Collector, and within which no stills shall be constructed or worked, or spirituous liquors manufactured, except at the said distillery,

discontinue any distillery so established, and permit the manufacture of such liquors in distilleries established under section 7.

Board may prescribe rules for native distilleries.

10. The Board may from time to time make rules relative to

the management of distilleries established under the last preceding section,

the conditions on which spirituous liquors may be manufactured in the said distilleries, and the issue of such liquors therefrom.

## PART III.

### *Sale and Possession of Exciseable Articles.*

11. No person shall sell any exciseable article without a license from the Collector.

Exciseable articles not to be sold without license.

12. Persons taking out licenses for the wholesale vend of spirituous and fermented liquors shall pay, for every such license, such sum as the Board from time to time prescribe.

Fee for wholesale license.

The license shall be current only in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Board from time to time may prescribe, a general license, authorizing them to sell by wholesale in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

13. Persons taking out licenses for the retail sale of exciseable articles, or for the establishment of out-stills, and the sale of the liquor manufactured therein, shall pay for every such license such fee or duty as may from time to time be fixed with the sanction of the Board, or a fee or duty regulated in such manner and in accordance with such rules as the Board may prescribe;

Fee for retail license.

and such fee or duty shall be specified in the license, and shall be payable at such periods, as the Board may direct.

14. The Local Government may suspend the operation of all the provisions relating to tári contained in this Act with respect to any

Local Government may suspend operation of provisions relating to tári.



district in which the consumption of tári in a fermented state is inconsiderable; and thereupon tári may be possessed and sold without license in any such district, notwithstanding anything contained in this Act.

15. Unless the Board shall otherwise specially

Wholesale and retail sale.

direct, the sale of any exciseable article in a larger quantity than is specified

below shall be deemed to be a sale by wholesale, and the sale of any other quantity shall be deemed a retail sale:—

spirituous or fermented liquors, two imperial gallons or twelve quart bottles;

tári or pachwái, twelve seers;

ganja, siddhi or bhang, or any preparation or admixture of the same, one quarter of a seer;

charas, or any preparation or admixture of the same, five tolahs weight.

No licensed wholesale vendor shall sell by retail and no licensed retail vendor shall sell by wholesale.

Under this section a sale of an assortment of

Sale of assortment.

spirituous or fermented liquors in the quantity specified above, or in less quantity, by a licensed wholesale vendor, and a similar sale of such liquors in greater quantity than is specified above by a licensed retail vendor, are prohibited.

The Board may by rule define what shall be held to be an assortment for the purposes of this section.

The Board may also determine what shall be a retail sale of any article from time to time declared by the Local Government to be included in the definition of intoxicating drugs under this Act.

16. No cultivator of the plants producing

Restriction of sale of ganja and bhang.

ganja or bhang shall sell such plants, or any ganja or bhang produced therefrom, to any one other than a person duly authorized to purchase the same by pass or license from the Collector.

17. No person, not being a licensed vendor,

Illegal possession.

shall have in his possession a greater quantity of any exciseable article than that specified in section 15.

#### PART IV.

##### Duties.

18. No spirituous liquor shall be removed from

Removal of spirituous liquor from distilleries.

any distillery, or the warehouses connected therewith, upon which duty has not been paid at the rate leviable under any Tariff Act for the time being in force, or until a bond has been executed for such duty.

For all spirituous liquor removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify the quantity and description of the liquor, the place of its destination, the amount of the duty, the person to whom it is consigned, and whether the duty has been paid or secured by bond, and the period for which the pass shall be current.

19. Spirituous liquor manufactured at any

Spirituous liquors from foreign territory subject to duty.

place in India beyond the limits of British India shall, on passing the limits of the territories to which this Act applies, be charged with the duty prescribed for spirituous liquor in the last preceding section.

#### PART V.

##### Farm of Duties.

20. The Collector may, with the sanction of the

Collector, with the sanction of the Board, may farm out the duties.

Board, let in farm the duties leviable on the retail sale of exciseable articles, or any of them, in any district or

division of a district.

Board may prescribe rules.

21. The Board may prescribe rules

for the invitation and acceptance of tenders for such farms,

for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and

as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment.

22. When the duties leviable on any exciseable

Farmer to make arrangements with local manufacturers and vendors.

articles are let in farm, the farmer shall be at liberty to make his own arrangements

with the manufacturers and vendors within the limits of his farm;

And all the fines hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

23. Every such farmer shall file in the Col-

List of licenses granted by farmer to be filed.

lector's office a list of all the licenses granted by him in such form as may be pre-

scribed by the Board.

The Collector may, with the sanction of the

Restrictions as to grant of licenses.

Board, before entering into engagements for any such farm, make such reservations

or restrictions with respect to the grant of licenses as he thinks fit.

24. The Collector may, with the sanction of

Lease may be cancelled.

the Board, cancel any lease granted under this Act; or

may within the period of the lease impose any new restriction on the farmer.

If a lease be cancelled for any cause other than

Compensation to farmers in certain cases.

a breach on the part of the farmer of the conditions of the lease, or if any reserva-

tion or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Board thinks fit.

25. Every farmer of excise revenue may use

Recovery of arrears of fee or duty by farmers.

the same means and processes for the recovery of any arrear of fee or duty due to

him from any authorized vendor, as may be lawfully used by zemindars and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

## PART VI.

*Licenses.*

26. Every person taking out a license under this Act shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement, or make such deposit in lieu of security as the Collector may require.

27. Unless the Board shall otherwise specially direct, every license shall be granted for the term of one year, and if continued to the holder thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into, by every such person, shall remain in force for such time as the Collector may think fit, as if the said license and engagement had been formally renewed.

28. The Board may regulate the form and conditions of all licenses granted under this Act.

29. The Collector may cancel any license granted under this Act, if the fee or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a non-bailable criminal offence;

and in such cases the holder shall not be entitled to a refund of any fee or duty payable under the license which he may have paid to the Collector in advance.

If the Collector desires to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the fee or duty for fifteen days, or, if notice be not given, shall make such further compensation for default of notice as the Commissioner or Board directs.

In all such cases any fee or duty already paid in advance shall be refunded.

30. Any licensed vendor may surrender his license on giving fifteen days' previous notice to the Collector, and paying a sum equal to the fee or duty for fifteen days, in addition to the sum payable under the license.

## PART VII.

*Powers of Officers.*

31. The collection of the revenue arising from the manufacture and sale of exciseable articles shall be ordinarily under the charge of the district Collectors, who shall perform the duties connected therewith under the control and direction of the Commissioners and of the Board;

and all proceedings of the Collectors shall be subject, with or without appeal, to the revision of the Commissioners;

and all proceedings of the Collectors and Commissioners shall be similarly subject to the revision of the Board.

32. The Local Government may appoint any person to be Superintendent of Excise Revenue, or of any branch of excise revenue, in any district or place; and the person so appointed shall exercise, in such district or place, or with respect to such branch of excise revenue, all the powers and authority conferred by this Act on the Collector, and the Collector shall cease to exercise such powers and authority in such district or place, or with respect to such branch of excise revenue, during the continuance of such appointment.

33. The Local Government may also appoint a Commissioner or Commissioners for the control and direction of the officers having charge of the excise revenue in any district or districts; and when such appointment is made, the Commissioner of Excise shall exercise within such district or districts the powers and authority conferred by this Act on Commissioners of Revenue, and the Revenue Commissioner shall cease to exercise such powers and authority in such district or districts during the continuance of such appointment.

34. Collectors may appoint such officers as are necessary for the collection of the excise revenue and for the prevention of smuggling, and the officers so appointed shall, in addition to their ordinary designations, be styled Excise Officers.

35. The Board may regulate the mode in which t<sup>ar</sup>i shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bang or siddhi, or charas for the supply of the licensed vendors of those drugs.

The Board may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

36. The Collector may recover any arrear of fee or duty due on account of any license granted under this Act,

or any arrear due from any farmer of excise revenue,

by distress and sale of the moveable property of the person from whom the arrear is due, or of his surety, or by the process described in Bengal Act VII of 1868.

37. The Collector may, by a warrant under his hand, authorize any excise officer above the rank of a peon to enter and inspect at all times, by day or by night, and may similarly authorize any excise officer to enter and inspect at all times, by day, the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of spirituous or fermented liquors, or the sale of exciseable articles.

38. The Collector may, by a warrant under his hand, authorize any excise officer to stop and detain all persons carrying any exciseable articles liable to confiscation under section 75.

and any excise officer so authorized may seize such articles, and arrest the person in possession of the same.

39. Any excise officer above the rank of a peon may arrest any person having in his possession an unlicensed still, or any exciseable article liable to confiscation under section 75, or engaged in the unlawful manufacture or sale of such exciseable articles, and may seize such still and all such articles, and the materials used in such manufacture.

And to arrest unlicensed distillers, &c.

40. Whenever any excise officer above the rank of a peon has reason to believe, from information given by any person, (which information shall be taken down in writing)

And to search on information of illicit manufacture or possession.

that any exciseable articles are unlawfully manufactured;

or that any exciseable articles liable to confiscation under section 75 are kept or concealed in any house, boat, or other place,

such officer may, but always in the presence of an officer of police not being under the grade of a corporal or head constable, enter into any such house, boat, or place;

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in such manufacture and all such exciseable articles;

and may also arrest the occupier of the house, boat, or place, with all other persons concerned in the manufacture of such articles, or in the keeping and concealing of the same.

41. The Local Government may confer on the officers of the Police, Customs, and Revenue Departments, or any of them, the powers given to excise officers by the two last preceding sections with respect to the seizure of and search for exciseable articles and the arrest of persons in possession thereof.

Officers of the Police, Customs, and Revenue Departments may be vested with same powers as excise officers.

All officers so empowered shall be deemed to be excise officers within the meaning of this Act.

42. The said powers may, in the town of Calcutta, also be exercised by any police officers specially selected by the Commissioner of Police for such purpose;

Similar powers to be exercised by police officers in Calcutta.

and the powers which are conferred upon the Collector by this Act, as regards the issue of warrants directed to excise officers, may also be exercised by the Commissioner of Police for the said town in respect of the issue of warrants directed to police officers selected as aforesaid;

provided that the Collector shall not issue a warrant directed to a police officer, nor shall the Commissioner of Police issue a warrant directed to an excise officer.

43. Any excise or police officer above the rank of peon or constable, who has reason to believe that any chemist, druggist, apothecary, or keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, allows, between sunset and sunrise, spirituous or fermented liquors,

Excise or police officer may arrest persons drinking, and seize liquors drunk on the premises of a chemist, &c.

which have not been *bonâ fide* medicated, to be drunk on his business premises by any person not employed in his business,

may enter upon such premises, and seize and carry away such liquors.

and, in case of resistance, break open any door and force and remove any other obstacle to such entry or seizure,

and arrest and detain the owner or occupier of the said premises, with all parties concerned in such unlawful drinking.

44. Whenever an excise officer makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars of the same to his official superior,

Excise officer to report every arrest, seizure, or search to his official superior, and to take the person arrested to the Magistrate.

and, unless acting under the warrant of the Collector, shall carry the person arrested, or the article seized, with all convenient despatch, to a Magistrate, or, if the arrest, seizure, or search has been made in the town of Calcutta, to a Presidency Magistrate.

45. Whenever any police officer in the town of Calcutta makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make

Police officer in Calcutta to make report to Commissioner of Police.

a full report of all the particulars to the Commissioner of Police, and shall carry the person arrested, or the article seized, with all convenient despatch, to a Presidency Magistrate;

and the Commissioner of Police shall at once inform the Collector of the fact of the arrest or seizure, and of the circumstances of the case.

46. The Collector may issue his warrant for the arrest of any person whom he may have reason to believe, either from information in writing or from the proceedings in any other case, to be engaged in the unlawful sale of exciseable articles, or to have in his possession any such articles liable to confiscation under section 75.

Collector may issue warrant of arrest in certain cases.

47. The Collector may issue his warrant for the search of any house, boat, or other place in which he may have reason to believe that exciseable articles are unlawfully manufactured, or that any such articles liable to confiscation under this Act are kept or concealed.

Collector may issue search-warrant.

Such warrant may be executed by any officer not being under the rank of a corporal or head constable, in the manner prescribed in section 40.

48. Whenever any person is arrested, or any articles are seized under the warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the person arrested, or the articles seized, to a Magistrate, or, if the arrest or seizure has been made in the town of Calcutta, to a Presidency Magistrate, or shall order the immediate discharge of such person, or the release of such articles.

Procedure after arrest or seizure.

49. Every such Magistrate shall issue a summons requiring the attendance of the person accused in all cases other than those of persons sent in custody by a Collector or excise officer.

Procedure in cases other than those of persons sent in custody by a Collector or excise officer.



**50.** Any exciseable articles sold in contravention of the provisions of this Act, or in breach of any of the conditions of a license granted under this Act, may be seized at the time of the sale and brought before every such Magistrate.

Seizure and disposal of exciseable articles unlawfully sold.

As soon as the case is adjudicated, they shall be restored to the person who may have purchased them, or disposed of as the Magistrate may direct.

**51.** Where there is ground to suspect that exciseable articles are unlawfully concealed in any zenana, the officer charged with the execution of a warrant shall, except in the town of Calcutta, follow the provisions of sections 384, 385, and 386 of the Code of Criminal Procedure, and, in the said town, the provisions of sections 164, 165, and 166 of the Presidency Magistrates' Act.

**52.** All police officers are required to aid excise officers in the due execution of this Act, upon notice given or request made by such officers.

#### PART VIII.

##### Penalties.

**53.** Whoever manufactures or sells any exciseable article without a license shall be liable to a fine not exceeding five hundred rupees for every such manufacture or sale.

For unlicensed manufacture or sale of exciseable articles.

Nothing contained in the first clause of this section, or in section 11, applies to the sale by licensed wholesale vendors of such small quantities of beer, wines, or spirits, as may appear to the Collector to be used only as samples;

or to the arrangements under which tãri is supplied to licensed retail vendors, or the sale of tãri, or any preparation of the same, when supplied or used for the manufacture of gũr or molasses;

or to the sale of any imported spirituous or fermented liquors purchased by any person for his private use, and so disposed of upon such person quitting a station or after his decease.

**54.** Whoever, without a license from the Collector, cultivates plants from which intoxicating drugs are produced, or in any way promotes such illegal cultivation, shall be liable to a fine not exceeding five hundred rupees, and the plant so cultivated shall be liable to seizure and confiscation.

For unlicensed cultivation of plants producing intoxicating drugs, and abetment of the same.

**55.** Whoever constructs or works a distillery after the European method, or a brewery, without a license from the Collector, shall be liable for every such offence to a fine not exceeding one thousand rupees; and all liquors manufactured at any such distillery or brewery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

For constructing or working distillery or brewery without license.

**56.** Every proprietor or manager of a licensed distillery constructed and worked after the European method, or of a brewery, who wilfully contravenes any rule made by the Board under section 8, shall be liable for every such offence to a fine not exceeding two hundred rupees.

**57.** Whoever removes, or attempts to remove, from any licensed distillery constructed and worked after the European method, or from any brewery, any spirituous or fermented liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any such liquors for which the Collector has not issued a pass, or exceeding the quantity for which a pass has been issued, shall be liable for every such offence to a fine not exceeding one thousand rupees.

**58.** Whoever removes, or attempts to remove, any spirituous liquors from a distillery established under section 9 without a pass, or exceeding the quantity for which a pass has been issued,

or introduces, or attempts to introduce, for sale, any spirituous liquors manufactured at another place into the limits fixed for the consumption of such liquors manufactured at such distillery, without a special pass from the Collector,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

**59.** Every manufacturer or vendor under this Act who fails to produce his license on the demand of any excise officer,

or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act;

or who wilfully contravenes any rule made by the Board under section 10, otherwise than as provided in the last preceding section,

shall be liable for every such offence to a fine not exceeding fifty rupees;

and such fine shall be recoverable from such manufacturer or vendor, notwithstanding that such breach may have been owing to the default or carelessness of the servant or other person employed by him.

**60.** Every licensed retail vendor who sells by wholesale, and every licensed wholesale vendor who makes a retail sale, shall be liable for every such offence to a fine not exceeding two hundred rupees.

On retail vendor for selling wholesale, and on wholesale vendor for selling by retail.

Nothing contained in the first clause of this section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act.

**61.** Any person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, having in his possession any greater quantity of any exciseable article, or any preparation or admixture of the same, than the quantity specified for each article in section 15, without a pass from the Collector or other officer duly empowered in that behalf, shall be liable to a fine not exceeding five hundred rupees.

For possessing a greater quantity of any exciseable article than is specified in section 15 without license or pass.

Nothing contained in the first clause of this section, or in section 17, applies to any imported exciseable article purchased by any person for his private use or consumption and not for sale.

62. The provisions of section 61, so far as they

Provisions of last section not to apply to the possession of tãri used in making sugar, nor to the possession of intoxicating drugs by licensed cultivators.

relate to the possession of fermented liquors, do not apply to the possession of tãri when supplied or used for the manufacture of gúr or molasses;

and the provisions of the said section, so far as they relate to the possession of intoxicating drugs, do not apply to the possession of such drugs by any person duly authorized under this Act to cultivate the plants which produce these drugs.

63. But every such cultivator selling or

Penalty for sale or transfer by cultivators to unlicensed person, or for failure to account for stock of plant in possession.

parting with any such plant, or any preparation thereof, to any person other than a licensed vendor or person

duly authorized to purchase the same by pass or license from the Collector, or failing to account for any quantity of such plant, or of any preparation thereof, which has been in his possession, shall be liable to a fine not exceeding five hundred rupees.

64. Any person who is found in possession of

For illegal possession of certain spirituous liquors.

any spirituous liquors manufactured at any place in India beyond the limits of

British India, without a pass from the Collector certifying the payment of the duty prescribed therefor under section 19, shall be liable to a fine not exceeding two hundred rupees.

65. Every proprietor, farmer, tehsildar, go-

For conniving at the illicit manufacture or sale of exciseable articles.

mashtah, or other manager of land, who authorizes or connives at the manufacture or sale of any exciseable

articles by any unlicensed person, shall be liable for every such offence to a fine not exceeding five hundred rupees.

66. Any chemist, druggist, apothecary, or

On chemist, &c., allowing liquors to be drunk on the premises.

keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, who shall, between sunset and

sunrise, allow spirituous or fermented liquors which have not been *bonâ fide* medicated to be drunk on his business premises by any person not employed in his business,

and any such person who shall, between sunset and sunrise, drink such liquors on such premises,

shall be liable to a fine not exceeding two hundred rupees, in addition to any other penalty to which he may be liable under this or any other Act.

67. Every licensed vendor who permits

For permitting drunkenness, &c., in shop.

drunkenness, riot, or gaming in his shop, or receives any wearing apparel or other

effects in barter for any exciseable article, shall be liable for every such offence to a fine not exceeding two hundred rupees.

68. Any police officer who, without lawful

On police officer for not assisting excise officer.

excuse, neglects or refuses to assist an excise officer on being required to do so, shall

be liable to a fine not exceeding five hundred rupees.

69. Any excise officer who, without reasonable

On excise officer for vexatious search or seizure.

ground of suspicion, enters or searches, or causes to be entered or searched, any

house, boat, or other place,

or vexatiously and unnecessarily, seizes the property of any person on the pretence of seizing or searching for any exciseable article liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches, or arrests any person,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

70. Any excise officer who connives at the un-

On excise officer for conniving at unlawful manufacture or sale. lawful manufacture or sale of exciseable articles,

and any officer invested with local jurisdiction who authorizes or connives at the establishment of any unlicensed shop for the sale of such articles in any place subject to his control,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

71. Any excise or police officer who neglects

On excise officer for delay in reporting arrest, &c., or in carrying person arrested to Magistrate or Collector.

to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter,

or delays carrying to a Magistrate or to the Collector, as the case may be, any person arrested, or any illicit articles seized under this Act,

shall be liable for every such offence to a fine not exceeding two hundred rupees.

72. All fines prescribed for offences against

Adjudication of fines and seizures.

the provisions of this Act, and all seizures of goods

liable to confiscation under this Act shall be adjudged by a Magistrate, and, in the town of Calcutta, by a Presidency Magistrate,

but no proceedings shall be taken by any such Magistrate after the expiration of six calendar months from the date of the commission of the offence.

All such fines and seizures shall be adjudged on the information of the Collector or any excise officer; but such information shall not be necessary in the case of a complaint preferred under any of the five last preceding sections.

73. The Collector, in respect of the duties to

Penalty for contempt of Court.

be performed by him under this Act, may punish any contempt committed in his

presence in open court by fine not exceeding two hundred rupees.

74. Whenever any person is convicted of an

Punishment on second or subsequent conviction.

offence against the provisions of this Act, punishable with a fine of two hundred rupees

or upwards, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty attached to such offence, to imprisonment for a period not exceeding six months;

and a like punishment of imprisonment, not exceeding six months, shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

Imprisonment under this Act may be either simple or rigorous, as the Magistrate or Presidency Magistrate may direct.

75. Any exciseable article manufactured, or

Confiscation of exciseable articles.

held in possession, in contravention of the provisions of this Act, and all the materials used, or intended to be used, in the manufac-



ture of the same, shall be liable to seizure and confiscation by an officer duly empowered in that behalf.

When any articles liable to confiscation under this Act are seized, the vessels, packages, and coverings in which they are contained, and the animals and conveyances used in carrying them, shall also be liable to seizure and confiscation.

76. All confiscated articles shall be made over to the Collector for sale or disposal under such rules as the Board may prescribe.

Disposal of confiscated articles.

77. Whenever any fine is levied under this Act from a person convicted of the unlawful manufacture, sale, purchase, or possession of any exciseable article,

Division of fine among persons instrumental in detection of offence, &c.

or of the unlawful cultivation of plants from which intoxicating drugs are produced,

the Magistrate shall inform the Collector of such levy, and the Collector may, under such rules as the Board may prescribe, direct the amount of such fine to be divided, in such proportions as he may think fit, among any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender;

and may award compensation thereout to any persons subjected to annoyance or injury by any proceedings under this Act.

78. The Board may, either before or after the adjudication of a case, grant such reward, not exceeding two hundred rupees, as to them may seem fit;

Board may grant rewards.

and may direct the same to be divided, in such proportions as they may think fit, between any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender.

79. The Board may appropriate any portion, not exceeding one-half, of the fines levied under this Act, the disposal of which is not specially provided for, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

Disposal of fines.

## PART IX.

### Military Cantonments.

80. Within the limits of any military cantonment, and within a distance of two miles, or such other distance as the Local Government may in any case prescribe, from such limits, licenses for the manufacture and sale of exciseable articles shall not be granted, nor shall the duties leviable thereon be let in farm, otherwise than with the consent of the Commanding Officer;

and upon the requisition of such officer, any license which has been granted, either by the Collector or by a farmer, within such limits or distance, shall be immediately withdrawn.

Manufacture and sale of exciseable articles in military cantonments.

81. In all other respects the provisions of this Act shall have effect within such limits and distance as aforesaid:

Mode of making arrest or search within military cantonments.

Provided that, when arrest or search is to be made within the limits of any cantonment, the Collector or other officer authorized to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

## PART X.

### Miscellaneous.

82. The Local Government may, within any specified district or tract of country, exempt any liquor from the provisions of this Act.

Exemption of liquor from provisions of Act.

83. An appeal shall lie to the Commissioner against every order of a Collector under this Act, if presented to the Commissioner, or to the Collector for transmission to the Commissioner, within thirty days from the date of the order appealed against.

Appeals.

An appeal shall lie to the Board against every order of a Commissioner under this Act, if presented to the Board within sixty days from the date of the order appealed against.

Provided that it shall be discretionary with the Board to receive appeals direct from orders passed by a Collector.

84. Notwithstanding anything contained in this or in any other Act, the Local Government may, with the sanction of the Governor-General in Council, assign to the Corporation of the Town of Calcutta, or to any other Municipality, such functions and powers as it shall think fit in respect to the granting, withholding, and withdrawal of licenses for the sale of exciseable articles (being functions and powers which, but for such assignment, might legally be exercised by any officer of Government), to be exercised by such Corporation or by such Municipality within the limits of their respective jurisdictions under such conditions and subject to such rules as the Local Government may impose; and the Local Government may at any time withdraw and revoke any functions and powers which it has assigned under this section:

Provided that such functions and powers shall not be assigned as aforesaid without the consent of the said Corporation or the Municipality concerned:

Provided also that no such conditions or rules shall be imposed by the Local Government after such assignment has taken place without the consent of the said Corporation or the Municipality concerned.

85. Nothing contained in this Act shall be held to affect the provisions of Act XXII of 1864 (*An Act to make provision for the Administration of Military Cantonments*) or of the Sea Customs Act, 1878, or of Bengal Acts II and IV of 1866.

Saving of Cantonment Act and Sea Customs Act.



## SCHEDULE.

(See Section 3.)

PART I.—ACTS OF THE GOVERNOR-GENERAL  
IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act XI of 1849 ...	For securing the abkaree revenue of Calcutta.	So much as has not been repealed.
Act XXI of 1856 ...	To consolidate and amend the abkaree law in Bengal.	So much as has not been repealed.

PART II.—ACTS OF THE LIEUTENANT-GOVERNOR  
OF BENGAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act III of 1873 ...	To amend Act XI of 1849 and Act XXI of 1856.	The whole.
Act I of 1874 ...	To amend Act XXI of 1856 and Bengal Act II of 1866.	So far as it relates to Act XXI of 1856.
Act II of 1876 ...	To amend Act XI of 1849, Act XXI of 1856, and Bengal Act IV of 1866.	So much as has not been repealed, except section 12.

FREDERICK CLARKE,  
Asst. Secy. to the Govt. of Bengal,  
Legislative Department.

[Second Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 15th June 1878, is hereby published for general information:—

## ACT No. VIII OF 1878.

*An Act for the regulation of the Rural Police in the Districts of Hazaribagh and Lohardugga.*

## PART I.

## PRELIMINARY.

WHEREAS it is expedient to make provision for the appointment, dismissal, maintenance and duties of village policemen and road patrols in the districts of Hazaribagh and Lohardugga; It is enacted as follows:—

1. This Act may be called the Hazaribagh and Lohardugga Rural Police Act;

Short title, extent, and commencement.

it extends only to the districts of Hazaribagh and Lohardugga;

and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

2. In this Act, unless there be something repugnant in the subject or context—

“Deputy Commissioner” includes the Deputy Commissioner of the district, and

any officer appointed by the Local Government to perform the functions of a Deputy Commissioner under this Act.

“Headman” means the person entrusted with collecting the village rents, by whatever designation he

may be called.

“Road patrol” includes ghatwals, digwars, and all other persons, by whatever

“Road patrol.” name they may be called, who are engaged in the performance of the duties assigned by this Act to road patrols.

“Under-tenure” includes also jaghir, khur-o-posh, mukarrari, and thika.

“Village.” “Village” includes a group of villages.

“Village policeman.” “Village policeman” includes chowkidars, goraitis, and kotwars.

“Zemindar” means the person whose name is registered in the general register of lands paying revenue

directly to Government as the proprietor of an estate so paying revenue, or the person whose name is registered in the general register of revenue-free lands as proprietor of a revenue-free tenure.

## PART II.

## VILLAGE POLICE.

3. The Deputy Commissioner shall determine the number of village policemen to be appointed for each village within his district: provided that there shall be at least two village policemen appointed for every village in which there are one hundred and fifty houses, and one additional village policeman for every complete number of one hundred houses beyond such number of one hundred and fifty.

4. Where there are fewer than seventy-five houses in a village, and some house in such village is situated within one mile of some house in another village, the Deputy Commissioner may join such villages together and appoint one village policeman for two or more villages: provided that where two or more villages are joined together, one village policeman shall not have charge of more than one hundred and twenty-five houses.

5. The Deputy Commissioner shall from time to time determine the monthly salaries of the village policemen:

Provided that such salaries shall not be less than two nor more than three rupees per mensem for each village policeman;

Deputy Commissioner to determine salaries of village policemen.

Provided also that in determining such salaries the Deputy Commissioner shall take into consideration the value of the chakran lands (if any) held by a village policeman.

6. Wherever any zemindar or under-tenure holder holds subject to the condition, expressed or implied, of maintaining the village police within his zemindari or under-tenure, he shall be liable to pay the amount determined by the Deputy Commissioner under the last preceding section.

7. In cases other than those referred to in the last preceding section, the amount required for the salaries of the village policemen, together with a sum, not exceeding

fifteen per cent. of such amount, to provide for payment of the expenses of collection and losses from the non-realization of sums from defaulters, shall be assessed on each village;

and all owners or occupiers of houses in any village, and every zemindar or under-tenure holder who has a bhandar or cutcherry for the collection of rent within the village, shall be liable to assessment for the purposes of this Act.

8. The amount payable by each village shall be fixed by the Deputy Commissioner, and thereupon the headman of such village shall prepare a list showing the amount payable monthly by each person liable to assessment in such village.

Such list, when sanctioned by the Deputy Commissioner, shall be published at some conspicuous place within the village, and shall remain in force until altered by the Deputy Commissioner; provided that if the headman neglects to prepare the list within three months from the fixing by the Deputy Commissioner of the amount payable by the village, the Deputy Commissioner may cause such list to be prepared by such means as shall seem to him proper.

9. The amount at which each person is assessed under the last preceding section shall be fixed according to the circumstances and the property to be protected of such person: provided that the amount to be assessed on any one person shall not exceed one rupee per mensem in the case of a zemindar, under-tenure holder, or trader, nor eight annas per mensem in the case of an ordinary ryot;

provided also that all persons who, in the opinion of the Deputy Commissioner, are too poor to pay half an anna per mensem, shall be exempted from assessment.

10. The Deputy Commissioner may from time to time alter the amount assessed on any village.

Notice of such alteration shall be given to the headman of the village before the month of Magh in the year preceding the year in which the alteration is to take effect.

When any such alteration is made, the headman shall prepare and submit revised lists of the sums payable by each person.

11. Any person dissatisfied with the amount at which he has been assessed by the headman of his village may apply to the Deputy Commissioner, either orally or in writing, for a revision of the assessment, and the

Deputy Commissioner may confirm, amend, or remit the assessment.

12. Every sum due under section six of this Act, and every assessment under section seven of this Act, shall be paid by equal monthly or quarterly instalments, as may appear most convenient to the Deputy Commissioner; and the instalments on account of each month or quarter shall be due on the first day of such month or quarter.

13. The headman of each village shall collect the assessment payable by each of the persons in such village, and shall grant receipts for the same, and shall pay thereout the salaries, month by month, of the village policemen.

The Deputy Commissioner may permit the headman to retain a sum, not exceeding six per cent. of the amount collected by him, for repayment of the costs of such collection.

14. Whenever the salary due for any month is not paid in full to any village policeman on or before the fifteenth day of the next succeeding month, such

village policeman may apply to the Deputy Commissioner, who shall thereupon issue a notice calling on the holder of the village, whether he be a zemindar or an under-tenure holder, to pay the said salary within fifteen days from the service of the notice, and, in default, may attach his zemindari or under-tenure, and retain possession of the same until the amount due has been recovered out of the income derivable therefrom.

15. When any zemindar or under-tenure holder, other than those referred to in section seven of this Act, has paid any arrears of salary due to any village policeman under the last preceding section, he may apply to the Deputy Commissioner for the attachment and sale of the moveable property of any person in the village who has failed to pay the amount assessed on him.

16. The Deputy Commissioner shall thereupon issue a writing in the form in Schedule A hereto annexed, signed by him, authorizing the headman of the village, or such other person as may be therein named, to levy, by the distraint and sale of a sufficient portion of the moveable property of such defaulters, the amount of their respective arrears, together with sums equal to a proportionate share of the cost of the distraint and sale.

17. The person so authorized shall seize and keep in his own custody such portion of the moveable property of such defaulters as he shall deem sufficient, and shall make an inventory of all moveable property so seized, and shall at the same time give notice by beat of drum of the time and place where it shall be sold.

The time of sale shall not be less than five nor more than ten days from the time of the proclamation thereof.

18. If any defaulter does not, within the time specified in such notice, pay the amount payable by him, with his share of the costs, the moveable property distrained, or such portion of it as may be necessary, shall be sold by



public outcry at the time and place specified, and the proceeds shall be applied in discharge of the amount so payable and the costs, and the surplus, if any, shall be returned to the owner of the distrained property.

The amount realised by the Deputy Commissioner under this section and the two last preceding sections, other than the costs, shall be paid to the zemindar or under-tenure holder referred to in section fifteen of this Act.

19. Whenever any person whose name has been included in any list of defaulters disputes his liability to pay the amount mentioned in such list, or any portion thereof, he may apply to the Deputy Commissioner either orally or in writing, stating the grounds of his objection, and the Deputy Commissioner shall examine his objection and pass such order thereon as to him shall seem proper.

20. No arrears of any assessment payable under this Act shall be levied by distress after the expiration of one year from the day on which the same shall have become due.

21. No distress levied under this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in any list, assessment, notice, summons, power, writing, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser from the commencement on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularities may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction, subject to the provisions of section thirty-four of this Act.

22. Every village policeman appointed under this Act shall perform the following duties:—

1st.—He shall give immediate information to the officer in charge of the police-station within the limits of which the village of which he is village policeman is situated of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in Schedule B hereto annexed which may be committed within such village, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

2nd.—He shall arrest all proclaimed offenders and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.—He shall observe, and from time to time report to the officer in charge of the police-station within the jurisdiction of which such village may be situated, the movements of all bad characters in such village.

4th.—He shall report to the officer in charge of such police-station the arrival of suspicious characters in the neighbourhood.

5th.—He shall present himself at such police station twice in each week if it be within two miles of such village, and if it be more remote, once in each week or once in each fortnight, as the Deputy Commissioner may direct.

6th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

7th.—He shall obey the orders of the Deputy Commissioner in regard to keeping watch in the village and other matters connected with his duties as village policeman.

23. Whenever a village policeman arrests any person, he shall forthwith take the person so arrested to the police-station within the jurisdiction of which the village of which he is village policeman is situated: provided that if the arrest is made at night, such person shall be so taken as soon as convenient on the following morning.

### PART III.

#### ROAD PATROLS.

24. As soon as may be after the commencement of this Act, the Deputy Commissioner shall prepare a list showing what zemindars or under-tenure holders within his district hold their tenures subject to a condition, expressed or implied, of protecting lines of roads or passes, and shall fix the number of road patrols to be kept up for such roads or passes, and the salary to be paid monthly to each road patrol: provided that such salary shall in no case be less than three nor more than five rupees per mensem.

25. A copy of the entry in such list affecting him shall be given to each such zemindar or under-tenure holder.

If any zemindar or under-tenure holder is dissatisfied with such entry, he may appeal, within thirty days of the receipt of the copy of the entry, to the Commissioner, who shall pass such order as to him seems proper.

26. When any land is held under any zemindar or under-tenure holder by any road patrol in lieu of, or in addition to, his salary for the protection of any road or pass, the zemindar or under-tenure holder, who is responsible for the protection of such road or pass, shall, if assessed under section twenty-four of this Act, be entitled to receive rent for such land at the same rate as is paid for similar ryotwari land in the vicinity.

An order under the hand of the Deputy Commissioner in the form in Schedule C hereto annexed shall be furnished to such zemindar or under-tenure holder.

27. All zemindars and under-tenure holders specified in the list mentioned in section twenty-four of this Act shall pay the amount entered therein against their names to the District



Superintendent of police monthly, who shall pay the same to the road patrols to whom it may be due

28. If the amount due from any zemindar or under-tenure holder for any month is unpaid after the fifteenth day of the next succeeding month the Deputy Commissioner shall issue a notice calling on the defaulting zemindar or under-tenure holder to pay the same, together with the costs of serving the notice, within fifteen days from the service of the notice.

29. If the amount specified in the notice is not paid within fifteen days the Deputy Commissioner may attach the holding of such zemindar or under-tenure holder, and retain possession of the same until such amount has been recovered out of the income derivable therefrom.

30. Every road patrol appointed under this Act shall perform the following duties:—

1st.—He shall patrol the roads within his beat under instructions from the District Superintendent of Police, and shall protect all travellers passing along his beat.

2nd.—He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.—He shall report to the officer in charge of the police-station within the jurisdiction of which his beat is situated the movements of all bad or suspicious characters along his beat, as well as all unusual circumstances that come to his notice.

4th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

#### PART IV.

##### MISCELLANEOUS.

31. Subject to the approval of the Deputy Commissioner, the District Superintendent of Police may appoint, and for any misconduct or neglect of duty may dismiss, any village policeman or road patrol.

32. No village policeman or road patrol shall withdraw himself from the duties of his office without the express permission of the District Superintendent of Police, or of some other officer duly authorized to grant such permission;

and no village policeman or road patrol shall resign his office without the permission of the said District Superintendent, unless he has given to his superior officer, at least two months previously, a written notice of his intention to resign.

33. Every village policeman or road patrol who is guilty of any wilful misconduct in his office or neglect of his duty, such misconduct or neglect not being an offence

within the meaning of the Indian Penal Code, and not being of so grave a character as in the opinion of the District Superintendent of Police to require his dismissal from his office, shall be liable, under the order of the District Superintendent, to a fine not exceeding one month's salary.

34. Every suit brought against the Deputy Commissioner, or any of his officers, or against any person acting under his direction, for anything done, or purporting to be done, by them under this Act, shall be commenced within four months next after the accrual of the cause of action, and not afterwards.

35. The local Government may, if it thinks fit, appoint any officer to perform the functions of a Deputy Commissioner under this Act.

36. Every notice under this Act shall be served either personally on the person to whom the notice is directed, or by affixing a true copy thereof on some conspicuous part of his dwelling-house or principal cutcherry within the district.

37. Nothing contained in this Act shall diminish or in any way affect any liability, duty, or obligation of any zemindar or other landholder under any law for the time being in force to report crimes or offences occurring within his estate or tenure.

#### SCHEDULE A (See Section 16).

##### Form of Distraining Warrant.

Act of 1878.

On behalf of of . Whereas the several persons named in the list at foot hereof have made default in payment of the sums in the said Act set opposite to their respective names, you are hereby authorized and required to levy, by distress and sale of a sufficient portion of the moveable property of the said defaulters, the said several sums set opposite to their respective names, together with additional sums by way of costs as set forth.

(Sd.)

Deputy Commissioner.

Name and description.	Amount.	When due.	Costs.	Total.

#### SCHEDULE B (See Sections 22 and 30).

##### Offences to be reported, and for which village policeman or road patrol may arrest.

Murder, culpable homicide, rape, dacoity, robbery, theft, mischief by fire, house-breaking, counterfeiting coin, causing grievous hurt, riot, and all attempts and preparations to commit, and abetments of, the said offences.

## SCHEDULE C (See Section 26).

## Form of Transferring Order.

District of

I, Deputy  
Commissioner of, do by this  
order under my hand made in pursuance of Act  
of 1878 of the Lieutenant-  
Governor of Bengal in Council, declare that  
zemindar (or under-tenure holder  
as the case may be) of is entitled to  
receive rent, at the same rate as is paid for  
similar ryotwari land in the vicinity, for the  
lands specified below and lately held by

in consideration of his performing the duties of  
a road patrol.

Specification of lands.

Village  
Pergunnah  
Boundaries  
Area

(Sd.)

Deputy Commissioner.

day of

187

FREDERICK CLARKE,  
Asst. Secy. to the Govt. of Bengal,  
Legislative Department.



# The Calcutta Gazette.

WEDNESDAY, AUGUST 7, 1878.

## PART III.

### Acts of the Bengal Council.

GOVERNMENT OF BENGAL.

#### LEGISLATIVE DEPARTMENT.

[Third Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 1st May 1878; and having been assented to by the Governor-General on the 3rd July 1878, is hereby published for general information:—

#### ACT NO. VII OF 1878.

*An Act to consolidate and amend the Law relating to the Excise Revenue in the Presidency of Fort William in Bengal.*

WHEREAS it is expedient to consolidate and amend the laws relating to the manufacture, sale, and possession of exciseable articles, and to the collection of the revenue derived therefrom: It is enacted as follows:—

#### PART I.

##### *Preliminary.*

Short title. 1. This Act may be cited as "The Bengal Excise Act, 1878."

Extent and commencement. 2. It extends, save as is hereinafter expressly specified, to all the territories for the time being administered by the Lieutenant-Governor of Bengal, and shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

3. The enactments specified in the Schedule hereto annexed are hereby repealed to the extent mentioned in the third column thereof.

This repeal shall not revive any office, authority, or thing abolished by any such enactment, or affect the validity of anything done or suffered, or any right, title, obligation, or liability accrued before the commencement of this Act.

And all rules prescribed, appointments made, powers conferred, licenses granted, and notifications published under any such enactment, and all other rules (if any) now in force and relating to the matters hereinafter dealt with, shall (so far as they are consistent with this Act) be deemed to have been respectively prescribed, made, conferred, granted, and published hereunder.

And all references made to any such enactment shall, as far as may be practicable, be deemed to be made to this Act.

And all proceedings now pending, which may have been commenced under any such enactment, shall be deemed to be commenced under this Act.

4. In this Act—unless there be something repugnant in the subject or context—

Interpretation clause. "Board" means the Board of Revenue for the provinces for the time being administered by the Lieutenant-Governor of Bengal.

"Collector." "Collector" includes also a Deputy Collector, or other Revenue officer in independent charge of a district, a Superintendent of Excise Revenue, any covenanted or uncovenanted officer to whom the Collector may make over, with the



previous sanction of the Commissioner (as he is hereby empowered to do), any of his powers or duties under this Act.

"Commissioner." "Commissioner" means the Commissioner of a Revenue Division.

"Exciseable article" includes spirituous and fermented liquors and intoxicating drugs as defined by this Act.

"Fermented liquor" includes

"Fermented liquor." malt liquor of all kinds; tári, fresh or fermented; pachwai, diluted or undiluted; and any other intoxicating liquor which the Local Government may from time to time declare to be included in this definition.

"Intoxicating drugs" include

"Intoxicating drugs." ganja; bhang or siddhi; charas;

every preparation and admixture of the same; and

any other intoxicating drug which the Local Government may from time to time declare to be included in this definition.

"Local Government." "Local Government" means the Lieutenant-Governor of Bengal for the time being, or the person acting in that capacity.

"Section." "Section" means a section of this Act.

"Spirituous liquor" includes any spirituous liquor imported into India

"Spirituous liquor." or manufactured in India by any process of distillation.

"The Town of Calcutta" includes all places within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal.

For the purposes of this Act the town of Calcutta shall be deemed to be a separate district.

## PART II.

### *Manufacture of Exciseable Articles.*

5. No person shall manufacture any exciseable article, or cultivate plants from which intoxicating drugs are produced, without a license from the Collector.

Manufacture of exciseable articles and cultivation of plants without license prohibited.

Construction and working of brewery without license prohibited.

6. No person shall construct or work a brewery without a license from the Collector.

7. No person shall construct or work a distillery after the manner in which distilleries are constructed and worked in Europe without a license under the signature of the Collector of the district in which such distillery is situated, or, in case the distillery is within twenty miles of Calcutta, or such other distance less than twenty miles as may from time to time be prescribed by the local Government, without a license under the signature of the Collector of Calcutta.

European distilleries not to be constructed or worked without license.

8. The Board may from time to time make rules relative to the granting of licenses under the two last preceding sections,

the management of distilleries and breweries established under the said sections, and the issue of spirituous and fermented liquors therefrom.

9. The Collector, with the sanction of the Board, may

establish, at any place within his jurisdiction, a distillery in which spirituous liquors may be manufactured after native processes,

from time to time fix limits within which no such liquors, unless manufactured at the said distillery, shall be introduced or sold without a pass from the Collector, and within which no stills shall be constructed or worked, or spirituous liquors manufactured, except at the said distillery,

discontinue any distillery so established, and permit the manufacture of such liquors in distilleries established under section 7.

10. The Board may from time to time make rules relative to

the management of distilleries established under the last preceding section,

the conditions on which spirituous liquors may be manufactured in the said distilleries, and the issue of such liquors therefrom.

## PART III.

### *Sale and Possession of Exciseable Articles.*

11. No person shall sell any exciseable article without a license from the Collector.

12. Persons taking out licenses for the wholesale vend of spirituous and fermented liquors shall pay, for every such license, such sum as the Board from time to time prescribe.

The license shall be current only in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Board from time to time may prescribe, a general license, authorizing them to sell by wholesale in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

13. Persons taking out licenses for the retail sale of exciseable articles, or for the establishment of out-stills, and the sale of the

liquor manufactured therein, shall pay for every such license such fee or duty as may from time to time be fixed with the sanction of the Board, or a fee or duty regulated in such manner and in accordance with such rules as the Board may prescribe;

and such fee or duty shall be specified in the license, and shall be payable at such periods as the Board may direct.

14. The Local Government may suspend the operation of all the provisions relating to tári contained in this Act with respect to any

Local Government may suspend operation of provisions relating to tári.

district in which the consumption of tári in a fermented state is inconsiderable; and thereupon tári may be possessed and sold without license in any such district, notwithstanding anything contained in this Act.

15. Unless the Board shall otherwise specially direct, the sale of any exciseable article in a larger quantity than is specified below shall be deemed to be a sale by wholesale, and the sale of any other quantity shall be deemed a retail sale:—

Wholesale and retail sale.  
 spirituous or fermented liquors, two imperial gallons or twelve quart bottles;  
 tári or pachwái, twelve seers;  
 ganja, siddhi or bhang, or any preparation or admixture of the same, one quarter of a seer;  
 charas, or any preparation or admixture of the same, five tolahs weight.

No licensed wholesale vendor shall sell by retail and no licensed retail vendor shall sell by wholesale.

Under this section a sale of an assortment of spirituous or fermented liquors in the quantity specified above, or in less quantity, by a licensed wholesale vendor, and a similar sale of such liquors in greater quantity than is specified above by a licensed retail vendor, are prohibited.

The Board may by rule define what shall be held to be an assortment for the purposes of this section.

The Board may also determine what shall be a retail sale of any article from time to time declared by the Local Government to be included in the definition of intoxicating drugs under this Act.

16. No cultivator of the plants producing ganja or bhang shall sell such plants, or any ganja or bhang produced therefrom, to any one other than a person duly authorized to purchase the same by pass or license from the Collector.

17. No person, not being a licensed vendor, shall have in his possession a greater quantity of any exciseable article than that specified in section 15.

#### PART IV.

##### Duties.

18. No spirituous liquor shall be removed from any distillery, or the warehouses connected therewith, upon which duty has not been paid at the rate leviable under any Tariff Act for the time being in force, or until a bond has been executed for such duty.

Removal of spirituous liquor from distilleries.  
 For all spirituous liquor removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify the quantity and description of the liquor, the place of its destination, the amount of the duty, the person to whom it is consigned, and whether the duty has been paid or secured by bond, and the period for which the pass shall be current.

19. Spirituous liquor manufactured at any place in India beyond the limits of British India shall, on passing the limits of the territories to which this Act applies, be charged with the duty prescribed for spirituous liquor in the last preceding section.

#### PART V.

##### Farm of Duties.

20. The Collector may, with the sanction of the Board, let in farm the duties leviable on the retail sale of exciseable articles, or any of them, in any district or division of a district.

Collector, with the sanction of the Board, may farm out the duties.  
 Board may prescribe rules.  
 21. The Board may prescribe rules for the invitation and acceptance of tenders for such farms,

for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and

as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment.

22. When the duties leviable on any exciseable articles are let in farm, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm;

And all the fines hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

23. Every such farmer shall file in the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Board.

The Collector may, with the sanction of the Board, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit.

24. The Collector may, with the sanction of the Board, cancel any lease granted under this Act; or may within the period of the lease impose any new restriction on the farmer.

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Board thinks fit.

25. Every farmer of excise revenue may use the same means and processes for the recovery of any arrear of fee or duty due to him from any authorized vendor, as may be lawfully used by zemindars and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

## PART VI.

*Licenses.*

26. Every person taking out a license under this Act shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement, or make such deposit in lieu of security as the Collector may require.

*Licenses to execute counterpart and furnish security.*

27. Unless the Board shall otherwise specially direct, every license shall be granted for the term of one year, and if continued to the holder thereof, shall be formally renewed from year to year.

*Duration and renewal of license.*

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into, by every such person, shall remain in force for such time as the Collector may think fit, as if the said license and engagement had been formally renewed.

28. The Board may regulate the form and conditions of all licenses granted under this Act.

*Board may regulate form of license.*

29. The Collector may cancel any license granted under this Act, if the fee or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a non-bailable criminal offence;

and in such cases the holder shall not be entitled to a refund of any fee or duty payable under the license which he may have paid to the Collector in advance.

If the Collector desires to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the fee or duty for fifteen days, or, if notice be not given, shall make such further compensation for default of notice as the Commissioner or Board directs.

In all such cases any fee or duty already paid in advance shall be refunded.

30. Any licensed vendor may surrender his license on giving fifteen days' previous notice to the Collector, and paying a sum equal to the fee or duty for fifteen days, in addition to the sum payable under the license.

*Surrender of license.*

## PART VII.

*Powers of Officers.*

31. The collection of the revenue arising from the manufacture and sale of exciseable articles shall be ordinarily under the charge of the district Collectors, who shall perform the duties connected therewith under the control and direction of the Commissioners and of the Board; and all proceedings of the Collectors shall be subject, with or without appeal, to the revision of the Commissioners;

and all proceedings of the Collectors and Commissioners shall be similarly subject to the revision of the Board.

*Collectors to have charge of the Excise Revenue.*

32. The Local Government may appoint any person to be Superintendent of Excise Revenue, or of any branch of excise revenue, in any district or place; and the person so appointed shall exercise, in such district or place, or with respect to such branch of excise revenue, all the powers and authority conferred by this Act on the Collector, and the Collector shall cease to exercise such powers and authority in such district or place, or with respect to such branch of excise revenue, during the continuance of such appointment.

33. The Local Government may also appoint a Commissioner or Commissioners for the control and direction of the officers having charge of the excise revenue in any district or districts; and when such appointment is made, the Commissioner of Excise shall exercise within such district or districts the powers and authority conferred by this Act on Commissioners of Revenue, and the Revenue Commissioner shall cease to exercise such powers and authority in such district or districts during the continuance of such appointment.

34. Collectors may appoint such officers as are necessary for the collection of the excise revenue and for the prevention of smuggling, and the officers so appointed shall, in addition to their ordinary designations, be styled Excise Officers.

35. The Board may regulate the mode in which tãri shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bhang or siddhi, or charas for the supply of the licensed vendors of those drugs.

The Board may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

36. The Collector may recover any arrear of fee or duty due on account of any license granted under this Act,

or any arrear due from any farmer of excise revenue,

by distress and sale of the moveable property of the person from whom the arrear is due, or of his surety, or by the process described in Bengal Act VII of 1868.

37. The Collector may, by a warrant under his hand, authorize any excise officer above the rank of a peon to enter and inspect at all times, by day or by night, and may similarly authorize any excise officer to enter and inspect at all times, by day, the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of spirituous or fermented liquors, or the sale of exciseable articles.

38. The Collector may, by a warrant under his hand, authorize any excise officer to stop and detain all persons carrying any exciseable articles liable to confiscation under section 75.

*Power of excise officers to enter and inspect licensed dealer's shop.*

*And to arrest persons carrying exciseable articles liable to confiscation.*



and any excise officer so authorized may seize such articles, and arrest the person in possession of the same.

39. Any excise officer above the rank of a peon may arrest any person having in his possession an unlicensed still, or any exciseable article liable to confiscation under section 75, or engaged in the unlawful manufacture or sale of such exciseable articles, and may seize such still and all such articles, and the materials used in such manufacture.

40. Whenever any excise officer above the rank of a peon has reason to believe, from information given by any person, (which information shall be taken down in writing)

that any exciseable articles are unlawfully manufactured;

or that any exciseable articles liable to confiscation under section 75 are kept or concealed in any house, boat, or other place,

such officer may, but always in the presence of an officer of police not being under the grade of a corporal or head constable, enter into any such house, boat, or place;

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in such manufacture and all such exciseable articles;

and may also arrest the occupier of the house, boat, or place, with all other persons concerned in the manufacture of such articles, or in the keeping and concealing of the same.

41. The Local Government may confer on the officers of the Police, Customs, and Revenue Departments, or any of them, the powers given to excise officers by the two last preceding sections with respect to the seizure of and search for exciseable articles and the arrest of persons in possession thereof.

All officers so empowered shall be deemed to be excise officers within the meaning of this Act.

42. The said powers may, in the town of Calcutta, also be exercised by any police officers specially selected by the Commissioner of Police for such purpose;

and the powers which are conferred upon the Collector by this Act, as regards the issue of warrants directed to excise officers, may also be exercised by the Commissioner of Police for the said town in respect of the issue of warrants directed to police officers selected as aforesaid;

provided that the Collector shall not issue a warrant directed to a police officer, nor shall the Commissioner of Police issue a warrant directed to an excise officer.

43. Any excise or police officer above the rank of peon or constable, who has reason to believe that any chemist, druggist, apothecary, or keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, allows, between sunset and sunrise, spirituous or fermented liquors,

which have not been *bonâ fide* medicated, to be drunk on his business premises by any person not employed in his business,

may enter upon such premises, and seize and carry away such liquors,

and, in case of resistance, break open any door and force and remove any other obstacle to such entry or seizure,

and arrest and detain the owner or occupier of the said premises, with all parties concerned in such unlawful drinking.

44. Whenever an excise officer makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars of the same to his official superior, and, unless acting under the warrant of the Collector, shall carry the person arrested, or the article seized, with all convenient despatch, to a Magistrate, or, if the arrest, seizure, or search has been made in the town of Calcutta, to a Presidency Magistrate.

45. Whenever any police officer in the town of Calcutta makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars to the Commissioner of Police, and shall carry the person arrested, or the article seized, with all convenient despatch, to a Presidency Magistrate;

and the Commissioner of Police shall at once inform the Collector of the fact of the arrest or seizure, and of the circumstances of the case.

46. The Collector may issue his warrant for the arrest of any person whom he may have reason to believe, either from information in writing or from the proceedings in any other case, to be engaged in the unlawful sale of exciseable articles, or to have in his possession any such articles liable to confiscation under section 75.

47. The Collector may issue his warrant for the search of any house, boat, or other place in which he may have reason to believe that exciseable articles are unlawfully manufactured, or that any such articles liable to confiscation under this Act are kept or concealed.

Such warrant may be executed by any officer not being under the rank of a corporal or head constable, in the manner prescribed in section 40.

48. Whenever any person is arrested, or any articles are seized under the warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the person arrested, or the articles seized, to a Magistrate, or, if the arrest or seizure has been made in the town of Calcutta, to a Presidency Magistrate, or shall order the immediate discharge of such person, or the release of such articles.

49. Every such Magistrate shall issue a summons requiring the attendance of the person accused in all cases other than those of persons sent in custody by a Collector or excise officer.

And to arrest unlicensed distillers, &c.

And to search on information of illicit manufacture or possession.

Excise officer to report every arrest, seizure, or search to his official superior, and to take the person arrested to the Magistrate.

Police officer in Calcutta to make report to Commissioner of Police.

Collector may issue warrant of arrest in certain cases.

Collector may issue search-warrant.

Procedure after arrest or seizure.

Procedure in cases other than those of persons sent in custody by a Collector or excise officer.

**50.** Any exciseable articles sold in contravention of the provisions of this Act, or in breach of any of the conditions of a license granted under this Act, may be seized at the time of the sale and brought before every such Magistrate.

As soon as the case is adjudicated, they shall be restored to the person who may have purchased them, or disposed of as the Magistrate may direct.

**51.** Where there is ground to suspect that exciseable articles are unlawfully concealed in any zenana, the officer charged with the execution of a warrant shall, except in the town of Calcutta, follow the provisions of sections 384, 385, and 386 of the Code of Criminal Procedure, and, in the said town, the provisions of sections 164, 165, and 166 of the Presidency Magistrates' Act.

**52.** All police officers are required to aid excise officers in the due execution of this Act, upon notice given or request made by such officers.

#### PART VIII.

##### Penalties.

**53.** Whoever manufactures or sells any exciseable article without a license shall be liable to a fine not exceeding five hundred rupees for every such manufacture or sale.

Nothing contained in the first clause of this section, or in section 11, applies to the sale by licensed wholesale vendors of such small quantities of beer, wines, or spirits, as may appear to the Collector to be used only as samples;

or to the arrangements under which *tári* is supplied to licensed retail vendors, or the sale of *tári*, or any preparation of the same, when supplied or used for the manufacture of *gúr* or molasses;

or to the sale of any imported spirituous or fermented liquors purchased by any person for his private use, and so disposed of upon such person quitting a station or after his decease.

**54.** Whoever, without a license from the Collector, cultivates plants from which intoxicating drugs are produced, or in any way promotes such illegal cultivation, shall be liable to a fine not exceeding five hundred rupees, and the plant so cultivated shall be liable to seizure and confiscation.

**55.** Whoever constructs or works a distillery after the European method, or a brewery, without a license from the Collector, shall be liable for every such offence to a fine not exceeding one thousand rupees; and all liquors manufactured at any such distillery or brewery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

**56.** Every proprietor or manager of a licensed distillery constructed and worked after the European method, or of a brewery, who wilfully contravenes any rule made by the Board under section 8, shall be liable for every such offence to a fine not exceeding two hundred rupees.

**57.** Whoever removes, or attempts to remove, from any licensed distillery constructed and worked after the European method, or from any brewery, any spirituous or fermented liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any such liquors for which the Collector has not issued a pass, or exceeding the quantity for which a pass has been issued, shall be liable for every such offence to a fine not exceeding one thousand rupees.

**58.** Whoever removes, or attempts to remove, any spirituous liquors from a distillery established under section 9 without a pass, or exceeding the quantity for which a pass has been issued,

or introduces, or attempts to introduce, for sale, any spirituous liquors manufactured at another place into the limits fixed for the consumption of such liquors manufactured at such distillery, without a special pass from the Collector,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

**59.** Every manufacturer or vendor under this Act who fails to produce his license on the demand of any excise officer,

or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act;

or who wilfully contravenes any rule made by the Board under section 10, otherwise than as provided in the last preceding section,

shall be liable for every such offence to a fine not exceeding fifty rupees;

and such fine shall be recoverable from such manufacturer or vendor, notwithstanding that such breach may have been owing to the default or carelessness of the servant or other person employed by him.

**60.** Every licensed retail vendor who sells by wholesale, and every licensed wholesale vendor who makes a retail sale, shall be liable for every such offence to a fine not exceeding two hundred rupees.

Nothing contained in the first clause of this section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act.

**61.** Any person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, having in his possession any greater quantity of any exciseable article, or any preparation or admixture of the same, than the quantity specified for each article in section 15, without a pass from the Collector or other officer duly empowered in that behalf, shall be liable to a fine not exceeding five hundred rupees.

Nothing contained in the first clause of this section, or in section 17, applies to any imported exciseable article purchased by any person for his private use or consumption and not for sale.

62. The provisions of section 61, so far as they

Provisions of last section not to apply to the possession of tãri used in making sugar, nor to the possession of intoxicating drugs by licensed cultivators.

relate to the possession of fermented liquors, do not apply to the possession of tãri when supplied or used for the manufacture of gũr or molasses;

and the provisions of the said section, so far as they relate to the possession of intoxicating drugs, do not apply to the possession of such drugs by any person duly authorized under this Act to cultivate the plants which produce these drugs.

63. But every such cultivator selling or

Penalty for sale or transfer by cultivators to unlicensed person, or for failure to account for stock of plant in possession.

parting with any such plant, or any preparation thereof, to any person other than a licensed vendor or person

duly authorized to purchase the same by pass or license from the Collector, or failing to account for any quantity of such plant, or of any preparation thereof, which has been in his possession, shall be liable to a fine not exceeding five hundred rupees.

64. Any person who is found in possession of

For illegal possession of certain spirituous liquors.

any spirituous liquors manufactured at any place in India beyond the limits of

British India, without a pass from the Collector certifying the payment of the duty prescribed therefor under section 19, shall be liable to a fine not exceeding two hundred rupees.

65. Every proprietor, farmer, tehsildar, go-

For conniving at the illicit manufacture or sale of exciseable articles.

mashtah, or other manager of land, who authorizes or connives at the manufacture or sale of any exciseable

articles by any unlicensed person, shall be liable for every such offence to a fine not exceeding five hundred rupees.

66. Any chemist, druggist, apothecary, or

On chemist, &c., allowing liquors to be drunk on the premises.

keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, who shall, between sunset and

sunrise, allow spirituous or fermented liquors which have not been *bonâ fide* medicated to be drunk on his business premises by any person not employed in his business,

and any such person who shall, between sunset and sunrise, drink such liquors on such premises,

shall be liable to a fine not exceeding two hundred rupees, in addition to any other penalty to which he may be liable under this or any other Act.

67. Every licensed vendor who permits

For permitting drunkenness, &c., in shop.

drunkenness, riot, or gaming in his shop, or receives any wearing apparel or other

effects in barter for any exciseable article, shall be liable for every such offence to a fine not exceeding two hundred rupees.

68. Any police officer who, without lawful

On police officer for not assisting excise officer.

excuse, neglects or refuses to assist an excise officer on being required to do so, shall

be liable to a fine not exceeding five hundred rupees.

69. Any excise officer who, without reasonable

On excise officer for vexatious search or seizure.

ground of suspicion, enters or searches, or causes to be entered or searched, any

house, boat, or other place,

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any exciseable article liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches, or arrests any person,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

70. Any excise officer who connives at the un-

On excise officer for conniving at unlawful manufacture or sale of exciseable articles.

lawful manufacture or sale of exciseable articles, and any officer invested with local jurisdiction who authorizes or connives at the establishment of any unlicensed shop for the sale of such articles in any place subject to his control,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

71. Any excise or police officer who neglects

On excise officer for delay in reporting arrest, &c., or in carrying person arrested to Magistrate or Collector.

to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter,

or delays carrying to a Magistrate or to the Collector, as the case may be, any person arrested, or any illicit articles seized under this Act,

shall be liable for every such offence to a fine not exceeding two hundred rupees.

72. All fines prescribed for offences against

Adjudication of fines and seizures.

the provisions of this Act, and all seizures of goods liable to confiscation under

this Act shall be adjudged by a Magistrate, and, in the town of Calcutta, by a Presidency Magistrate,

but no proceedings shall be taken by any such Magistrate after the expiration of six calendar months from the date of the commission of the offence.

All such fines and seizures shall be adjudged on the information of the Collector or any excise officer; but such information shall not be necessary in the case of a complaint preferred under any of the five last preceding sections.

73. The Collector, in respect of the duties to

Penalty for contempt of Court.

be performed by him under this Act, may punish any contempt committed in his

presence in open court by fine not exceeding two hundred rupees.

74. Whenever any person is convicted of an

Punishment on second or subsequent conviction.

offence against the provisions of this Act, punishable with a fine of two hundred rupees

or upwards, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty attached to such offence, to imprisonment for a period not exceeding six months;

and a like punishment of imprisonment, not exceeding six months, shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

Imprisonment under this Act may be either simple or rigorous, as the Magistrate or Presidency Magistrate may direct.

75. Any exciseable article manufactured, or

Confiscation of exciseable articles.

held in possession, in contravention of the provisions of this Act, and all the materials used, or intended to be used, in the manufac-



ture of the same, shall be liable to seizure and confiscation by an officer duly empowered in that behalf.

When any articles liable to confiscation under this Act are seized, the vessels, packages, and coverings in which they are contained, and the animals and conveyances used in carrying them, shall also be liable to seizure and confiscation.

76. All confiscated articles shall be made over to the Collector for sale or disposal under such rules as the Board may prescribe.

77. Whenever any fine is levied under this Act from a person convicted of the unlawful manufacture, sale, purchase, or possession of any exciseable article,

or of the unlawful cultivation of plants from which intoxicating drugs are produced,

the Magistrate shall inform the Collector of such levy, and the Collector may, under such rules as the Board may prescribe, direct the amount of such fine to be divided, in such proportions as he may think fit, among any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender;

and may award compensation thereout to any persons subjected to annoyance or injury by any proceedings under this Act.

78. The Board may, either before or after the adjudication of a case, grant such reward, not exceeding two hundred rupees, as to them may seem fit;

and may direct the same to be divided, in such proportions as they may think fit, between any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender.

79. The Board may appropriate any portion, not exceeding one-half, of the fines levied under this Act, the disposal of which is not specially provided for, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

## PART IX.

### Military Cantonments.

80. Within the limits of any military cantonment, and within a distance of two miles, or such other distance as the Local Government may in any case prescribe, from such limits, licenses for the manufacture and sale of exciseable articles shall not be granted, nor shall the duties leviable thereon be let in farm, otherwise than with the consent of the Commanding Officer;

and upon the requisition of such officer, any license which has been granted, either by the Collector or by a farmer, within such limits or distance, shall be immediately withdrawn.

81. In all other respects the provisions of this Act shall have effect within such limits and distance as aforesaid:

Provided that, when arrest or search is to be made within the limits of any cantonment, the Collector or other officer authorized to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

## PART X.

### Miscellaneous.

82. The Local Government may, within any specified district or tract of country, exempt any liquor from the provisions of this Act.

83. An appeal shall lie to the Commissioner against every order of a Collector under this Act, if presented to the Commissioner, or to the Collector for transmission to the Commissioner, within thirty days from the date of the order appealed against.

An appeal shall lie to the Board against every order of a Commissioner under this Act, if presented to the Board within sixty days from the date of the order appealed against.

Provided that it shall be discretionary with the Board to receive appeals direct from orders passed by a Collector.

84. Notwithstanding anything contained in this or in any other Act, the Local Government may, with the sanction of the Governor-General in Council, assign to the Corporation of the Town of Calcutta, or to any other Municipality, such functions and powers as it shall think fit in respect to the granting, withholding, and withdrawal of licenses for the sale of exciseable articles (being functions and powers which, but for such assignment, might legally be exercised by any officer of Government), to be exercised by such Corporation or by such Municipality within the limits of their respective jurisdictions under such conditions and subject to such rules as the Local Government may impose; and the Local Government may at any time withdraw and revoke any functions and powers which it has assigned under this section:

Provided that such functions and powers shall not be assigned as aforesaid without the consent of the said Corporation or the Municipality concerned:

Provided also that no such conditions or rules shall be imposed by the Local Government after such assignment has taken place without the consent of the said Corporation or the Municipality concerned.

85. Nothing contained in this Act shall be held to affect the provisions of Act XXII of 1864 (*An Act to make provision for the Administration of Military Cantonments*) or of the Sea Customs Act, 1878, or of Bengal Acts II and IV of 1866.

## SCHEDULE.

(See Section 3.)

PART I.—ACTS OF THE GOVERNOR-GENERAL  
IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act XI of 1849 ...	For securing the abkaree revenue of Calcutta.	So much as has not been repealed.
Act XXI of 1856 ...	To consolidate and amend the abkaree law in Bengal.	So much as has not been repealed.

PART II.—ACTS OF THE LIEUTENANT-GOVERNOR  
OF BENGAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act III of 1873 ...	To amend Act XI of 1849 and Act XXI of 1856.	The whole.
Act I of 1874 ...	To amend Act XXI of 1856 and Bengal Act II of 1866.	So far as it relates to Act XXI of 1856.
Act II of 1876 ...	To amend Act XI of 1849, Act XXI of 1856, and Bengal Act IV of 1866.	So much as has not been repealed, except section 12.

FREDERICK CLARKE,  
Asst. Secy. to the Govt. of Bengal,  
Legislative Department.

(Third Publication.)

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 15th June 1878, is hereby published for general information:—

## ACT No. VIII OF 1878.

*An Act for the regulation of the Rural Police in the Districts of Hazaribagh and Lohardugga.*

## PART I.

## PRELIMINARY.

WHEREAS it is expedient to make provision for the appointment, dismissal, maintenance and duties of village policemen and road patrols in the districts of Hazaribagh and Lohardugga; It is enacted as follows:—

1. This Act may be called the Hazaribagh and Lohardugga Rural Police Act;

Short title, extent, and commencement.

it extends only to the districts of Hazaribagh and Lohardugga;

and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

2. In this Act, unless there be something repugnant in the subject or context—

“Deputy Commissioner” includes the Deputy Commissioner of the district, and

any officer appointed by the Local Government to perform the functions of a Deputy Commissioner under this Act.

“Headman” means the person entrusted with collecting the village rents, by whatever designation he

may be called.

“Road patrol” includes ghatwals, digwars, and all other persons, by whatever name they may be called, who are engaged in the performance of the duties assigned by this Act to road patrols.

“Under-tenure” includes also jaghir, khūr-o-posh, mukarrari, and thika.

“Village” includes a group of villages.

“Village policeman” includes chowkidars, goraitis, and kotwars.

“Zemindar” means the person whose name is registered in the general register of lands paying revenue directly to Government as the proprietor of an estate so paying revenue, or the person whose name is registered in the general register of revenue-free lands as proprietor of a revenue-free tenure.

## PART II.

## VILLAGE POLICE.

3. The Deputy Commissioner shall determine the number of village policemen to be appointed for each village within his district: provided that there shall be at least two village policemen appointed for every village in which there are one hundred and fifty houses, and one additional village policeman for every complete number of one hundred houses beyond such number of one hundred and fifty.

4. Where there are fewer than seventy-five houses in a village, and some house in such village is situated within one mile of some house in another village, the Deputy Commissioner may join such villages together and appoint one village policeman for two or more villages: provided that where two or more villages are joined together, one village policeman shall not have charge of more than one hundred and twenty-five houses.

5. The Deputy Commissioner shall from time to time determine the monthly salaries of the village policemen:

Provided that such salaries shall not be less than two nor more than three rupees per mensem for each village policeman;

Deputy Commissioner to determine salaries of village policemen.

Joining of two or more villages under one village policeman.

Provided also that in determining such salaries the Deputy Commissioner shall take into consideration the value of the chakran lands (if any) held by a village policeman.

6. Wherever any zemindar or under-tenure holder holds subject to the condition, expressed or implied, of maintaining the village police within his zemindari or under-tenure, he shall be liable to pay the amount determined by the Deputy Commissioner under the last preceding section.

Certain zemindars and under-tenure holders liable to pay salaries of village policemen.

7. In cases other than those referred to in the last preceding section, the amount required for the salaries of the village policemen, together with a sum, not exceeding fifteen per cent. of such amount, to provide for payment of the expenses of collection and losses from the non-realization of sums from defaulters, shall be assessed on each village; and all owners or occupiers of houses in any village, and every zemindar or under-tenure holder who has a bhandar or cutcherry for the collection of rent within the village, shall be liable to assessment for the purposes of this Act.

Salaries to be raised by assessment and persons liable to assessment.

8. The amount payable by each village shall be fixed by the Deputy Commissioner, and thereupon the headman of such village shall prepare a list showing the amount payable monthly by each person liable to assessment in such village.

Such list, when sanctioned by the Deputy Commissioner, shall be published at some conspicuous place within the village, and shall remain in force until altered by the Deputy Commissioner; provided that if the headman neglects to prepare the list within three months from the fixing by the Deputy Commissioner of the amount payable by the village, the Deputy Commissioner may cause such list to be prepared by such means as shall seem to him proper.

9. The amount at which each person is assessed under the last preceding section shall be fixed according to the circumstances and the property to be protected of such person: provided that the amount to be assessed on any one person shall not exceed one rupee per mensem in the case of a zemindar, under-tenure holder, or trader, nor eight annas per mensem in the case of an ordinary ryot;

Nature and amount of assessment.

provided also that all persons who, in the opinion of the Deputy Commissioner, are too poor to pay half an anna per mensem, shall be exempted from assessment.

10. The Deputy Commissioner may from time to time alter the amount assessed on any village.

Notice of such alteration shall be given to the headman of the village before the month of Magh in the year preceding the year in which the alteration is to take effect.

When any such alteration is made, the headman shall prepare and submit revised lists of the sums payable by each person.

11. Any person dissatisfied with the amount at which he has been assessed by the headman of his village may apply to the Deputy Commissioner, either orally or in writing, for a revision of the assessment, and the

Power to confirm, amend, or remit assessment.

Deputy Commissioner may confirm, amend, or remit the assessment.

12. Every sum due under section six of this Act, and every assessment under section seven of this Act, shall be paid by equal monthly or quarterly instalments, as may appear most convenient to the Deputy Commissioner; and the instalments on account of each month or quarter shall be due on the first day of such month or quarter.

13. The headman of each village shall collect the assessment payable by each of the persons in such village, and shall grant receipts for the same, and shall pay thereout the salaries, month by month, of the village policemen.

The Deputy Commissioner may permit the headman to retain a sum, not exceeding six per cent. of the amount collected by him, for repayment of the costs of such collection.

14. Whenever the salary due for any month is not paid in full to any village policeman on or before the fifteenth day of the next succeeding month, such village policeman may apply to the Deputy Commissioner, who shall thereupon issue a notice calling on the holder of the village, whether he be a zemindar or an under-tenure holder, to pay the said salary within fifteen days from the service of the notice, and, in default, may attach his zemindari or under-tenure, and retain possession of the same until the amount due has been recovered out of the income derivable therefrom.

Application by village policeman for payment of his salary.

15. When any zemindar or under-tenure holder, other than those referred to in section seven of this Act, has paid any arrears of salary due to any village policeman under the last preceding section, he may apply to the Deputy Commissioner for the attachment and sale of the moveable property of any person in the village who has failed to pay the amount assessed on him.

Application for repayment of sums paid by zemindar or under-tenure holder.

16. The Deputy Commissioner shall thereupon issue a writing in the form in Schedule A hereto annexed, signed by him, authorizing the headman of the village, or such other person as may be therein named, to levy, by the distraint and sale of a sufficient portion of the moveable property of such defaulters, the amount of their respective arrears, together with sums equal to a proportionate share of the cost of the distraint and sale.

17. The person so authorized shall seize and keep in his own custody such portion of the moveable property of such defaulters as he shall deem sufficient, and shall make an inventory of all moveable property so seized, and shall at the same time give notice by beat of drum of the time and place where it shall be sold.

The time of sale shall not be less than five nor more than ten days from the time of the proclamation thereof.

18. If any defaulter does not, within the time specified in such notice, pay the amount payable by him, with his share of the costs, the moveable property distrained, or such portion of it as may be necessary, shall be sold by

Sale in execution of warrant.



public outcry at the time and place specified, and the proceeds shall be applied in discharge of the amount so payable and the costs, and the surplus, if any, shall be returned to the owner of the distrained property.

The amount realised by the Deputy Commissioner under this section and the two last preceding sections, other than the costs, shall be paid to the zemindar or under-tenure holder referred to in section fifteen of this Act.

19. Whenever any person whose name has been included in any list of defaulters disputes his liability to pay the amount mentioned in such list, or any portion thereof, he may apply to the Deputy Commissioner either orally or in writing, stating the grounds of his objection, and the Deputy Commissioner shall examine his objection and pass such order thereon as to him shall seem proper.

20. No arrears of any assessment payable under this Act shall be levied by distress after the expiration of one year from the day on which the same shall have become due.

21. No distress levied under this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in any list, assessment, notice, summons, power, writing, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser from the commencement on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularities may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction, subject to the provisions of section thirty-four of this Act.

22. Every village policeman appointed under this Act shall perform the following duties:—

1st.—He shall give immediate information to the officer in charge of the police-station within the limits of which the village of which he is village policeman is situated of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in Schedule B hereto annexed which may be committed within such village, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

2nd.—He shall arrest all proclaimed offenders and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.—He shall observe, and from time to time report to the officer in charge of the police-station within the jurisdiction of which such village may be situated, the movements of all bad characters in such village.

4th.—He shall report to the officer in charge of such police-station, the arrival of suspicious characters in the neighbourhood.

5th.—He shall present himself at such police station twice in each week if it be within two miles of such village, and, if it be more remote, once in each week or once in each fortnight, as the Deputy Commissioner may direct.

6th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

7th.—He shall obey the orders of the Deputy Commissioner in regard to keeping watch in the village and other matters connected with his duties as village policeman.

23. Whenever a village policeman arrests any person, he shall forthwith take the person so arrested to the police-station within the jurisdiction of which the village of which he is village policeman is situated: provided that if the arrest is made at night, such person shall be so taken as soon as convenient on the following morning.

### PART III.

#### ROAD PATROLS.

24. As soon as may be after the commencement of this Act, the Deputy Commissioner shall prepare a list showing what zemindars or under-tenure holders within his district hold their tenures subject to a condition, expressed or implied, of protecting lines of roads or passes, and shall fix the number of road patrols to be kept up for such roads or passes, and the salary to be paid monthly to each road patrol: provided that such salary shall in no case be less than three nor more than five rupees per mensem.

25. A copy of the entry in such list affecting him shall be given to each such zemindar or under-tenure holder.

If any zemindar or under-tenure holder is dissatisfied with such entry, he may appeal, within thirty days of the receipt of the copy of the entry, to the Commissioner, who shall pass such order as to him seems proper.

26. When any land is held under any zemindar or under-tenure holder by any road patrol in lieu of, or in addition to, his salary for the protection of any road or pass, the zemindar or under-tenure holder, who is responsible for the protection of such road or pass, shall, if assessed under section twenty-four of this Act, be entitled to receive rent for such land at the same rate as is paid for similar ryotwari land in the vicinity.

An order under the hand of the Deputy Commissioner in the form in Schedule C hereto annexed shall be furnished to such zemindar or under-tenure holder.

27. All zemindars and under-tenure holders specified in the list mentioned in section twenty-four of this Act shall pay the amount entered therein against their names to the District.

Superintendent of police monthly, who shall pay the same to the road patrols to whom it may be due.

28. If the amount due from any zemindar or under-tenure holder for any month is unpaid after the fifteenth day of the next succeeding month the Deputy Commissioner shall issue a notice calling on the defaulting zemindar or under-tenure holder to pay the same, together with the costs of serving the notice, within fifteen days from the service of the notice.

29. If the amount specified in the notice is not paid within fifteen days the Deputy Commissioner may attach the holding of such zemindar or under-tenure holder, and retain possession of the same until such amount has been recovered out of the income derivable therefrom.

30. Every road patrol appointed under this Act shall perform the following duties:—

1st.—He shall patrol the roads within his beat under instructions from the District Superintendent of Police, and shall protect all travellers passing along his beat.

2nd.—He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.—He shall report to the officer in charge of the police-station within the jurisdiction of which his beat is situated the movements of all bad or suspicious characters along his beat, as well as all unusual circumstances that come to his notice.

4th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

#### PART IV.

##### MISCELLANEOUS.

31. Subject to the approval of the Deputy Commissioner, the District Superintendent of Police may appoint, and for any misconduct or neglect of duty may dismiss, any village policeman or road patrol.

32. No village policeman or road patrol shall withdraw himself from the duties of his office without the express permission of the District Superintendent of Police, or of some other officer duly authorized to grant such permission; and no village policeman or road patrol shall resign his office without the permission of the said District Superintendent, unless he has given to his superior officer, at least two months previously, a written notice of his intention to resign.

33. Every village policeman or road patrol who is guilty of any wilful misconduct in his office or neglect of his duty, such misconduct or neglect not being an offence

within the meaning of the Indian Penal Code, and not being of so grave a character as in the opinion of the District Superintendent of Police to require his dismissal from his office, shall be liable, under the order of the District Superintendent, to a fine not exceeding one month's salary.

34. Every suit brought against the Deputy Commissioner, or any of his officers, or against any person acting under his direction, for anything done, or purporting to be done, by them under this Act, shall be commenced within four months next after the accrual of the cause of action, and not afterwards.

35. The local Government may, if it thinks fit, appoint any officer to perform the functions of a Deputy Commissioner under this Act.

36. Every notice under this Act shall be served either personally on the person to whom the notice is directed, or by affixing a true copy thereof on some conspicuous part of his dwelling-house or principal cutcherry within the district.

37. Nothing contained in this Act shall diminish or in any way affect any liability, duty, or obligation of any zemindar or other landholder under any law for the time being in force to report crimes or offences occurring within his estate or tenure.

#### SCHEDULE A (See Section 16).

##### Form of Distraining Warrant.

Act of 1878.

On behalf of of Whereas the several persons named in the list at foot hereof have made default in payment of the sums in the said Act set opposite to their respective names, you are hereby authorized and required to levy, by distress and sale of a sufficient portion of the moveable property of the said defaulters, the said several sums set opposite to their respective names, together with additional sums by way of costs as set forth.

(Sd.)

Deputy Commissioner.

Name and description.	Amount.	When due.	Costs.	Total.

#### SCHEDULE B (See Sections 22 and 30).

##### Offences to be reported, and for which village policeman or road-patrol may arrest.

Murder, culpable homicide, rape, dacoity, robbery, theft, mischief by fire, house-breaking, counterfeiting coin, causing grievous hurt, riot, and all attempts and preparations to commit, and abetments of, the said offences.

## SCHEDULE C (See Section 26).

## Form of Transferring Order.

District of

I, \_\_\_\_\_, Deputy  
Commissioner of \_\_\_\_\_, do by this  
order under my hand made in pursuance of Act  
\_\_\_\_\_ of 1878 of the Lieutenant-  
Governor of Bengal in Council, declare that  
\_\_\_\_\_ zemindar (or under-tenure holder  
as the case may be) of \_\_\_\_\_ is entitled to  
receive rent, at the same rate as is paid for  
similar ryotwari land in the vicinity, for the  
lands specified below and lately held by

in consideration of his performing the duties of  
a road patrol.

## Specification of lands.

Village

Pergunnah

Boundaries

Area

(Sd.)

Deputy Commissioner.

day of

187

FREDERICK CLARKE,

Asst. Secy. to the Govt. of Bengal,

Legislative Department.





# The Calcutta Gazette.

WEDNESDAY, OCTOBER 30, 1878.

## PART V.

### Act of the Legislative Council of India.

GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

[First Publication.]

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 16th October 1878, and is hereby promulgated for general information:—

ACT No. XVI of 1878.

*An Act to amend Act No. IX of 1878 (for the better control of Publications in Oriental languages).*

Whereas by Act No. IX of 1878 (for the better control of Publications in Oriental languages), section

Preamble.  
five, it is enacted that when any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under that Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer, and that when such undertaking has been so delivered, no such bond and no such deposit as is mentioned in section four of the said Act shall be required from the publisher or printer of such newspaper during the said year;

And whereas by the last paragraph of section eight of the same Act it is provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six of the said Act, and before anything has become liable to forfeiture under the said section eight in

respect of such newspaper, deliver to the Magistrate of the District, or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper is published, an undertaking as aforesaid, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture as aforesaid between the date on which such undertaking is so accepted and the end of the period for which it is given;

And whereas by the same Act, section eighteen, it is enacted that when any publisher of a newspaper has given any undertaking as aforesaid, and during the period for which such undertaking is given, any words, signs or visible representations which have not been submitted to the officer appointed as aforesaid, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

And whereas it is expedient to repeal the enactments and proviso hereinbefore recited and the reference in section three of the said Act to the said section five; It is hereby enacted as follows:—

1. The following portions of the said Act are repealed (that is to say): sections five and eighteen, the last paragraph of section eight, and in section three, the words "and subject to the provisions of section five."

Repeal of Act IX of 1878, sections 5 and 18, and parts of sections 3 and 8.

D. FITZPATRICK,  
Secy. to the Govt. of India,  
Legislative Department.



# The Calcutta Gazette.

WEDNESDAY, NOVEMBER 6, 1878.

## PART V.

### Act of the Legislative Council of India.

GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 16th October 1878, and is hereby promulgated for general information :—

Act No. XVI of 1878.

*An Act to amend Act No. IX of 1878 (for the better control of Publications in Oriental languages).*

Whereas by Act No. IX of 1878 (*for the better control of Publications in Oriental languages*), section

Preamble:  
five, it is enacted that when any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under that Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer, and that when such undertaking has been so delivered, no such bond and no such deposit as is mentioned in section four of the said Act shall be required from the publisher or printer of such newspaper during the said year;

And whereas by the last paragraph of section eight of the same Act it is provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six of the said Act, and before anything has become liable to forfeiture under the said section eight in

respect of such newspaper, deliver to the Magistrate of the District, or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper is published, an undertaking as aforesaid, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture as aforesaid between the date on which such undertaking is so accepted and the end of the period for which it is given;

And whereas by the same Act, section eighteen, it is enacted that when any publisher of a newspaper has given any undertaking as aforesaid, and during the period for which such undertaking is given, any words, signs or visible representations which have not been submitted to the officer appointed as aforesaid, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

And whereas it is expedient to repeal the enactments and proviso hereinbefore recited and the reference in section three of the said Act to the said section five; It is hereby enacted as follows :—

1. The following portions of the said Act are repealed (that is to say) : sections five and eighteen, the last paragraph of section eight, and in section three, the words "and subject to the provisions of section five."

Repeal of Act IX of 1878, sections 5 and 18, and parts of sections 3 and 8.

D. FITZPATRICK,  
Secy. to the Govt. of India,  
Legislative Department.





# The Calcutta Gazette.

WEDNESDAY, NOVEMBER 13, 1878.

## PART V.

### Act of the Legislative Council of India.

GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 16th October 1878, and is hereby promulgated for general information :—

Act No. XVI of 1878.

*An Act to amend Act No. IX of 1878 (for the better control of Publications in Oriental languages).*

Whereas by Act No. IX of 1878 (*for the better control of Publications in Oriental languages*), section five, it is enacted that when any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under that Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer, and that when such undertaking has been so delivered, no such bond and no such deposit as is mentioned in section four of the said Act shall be required from the publisher or printer of such newspaper during the said year;

And whereas by the last paragraph of section eight of the same Act it is provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six of the said Act, and before anything has become liable to forfeiture under the said section eight in

respect of such newspaper, deliver to the Magistrate of the District, or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper is published, an undertaking as aforesaid, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture as aforesaid between the date on which such undertaking is so accepted and the end of the period for which it is given;

And whereas by the same Act, section eighteen, it is enacted that when any publisher of a newspaper has given any undertaking as aforesaid, and during the period for which such undertaking is given, any words, signs or visible representations which have not been submitted to the officer appointed as aforesaid, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

And whereas it is expedient to repeal the enactments and proviso hereinbefore recited and the reference in section three of the said Act to the said section five; It is hereby enacted as follows :—

1. The following portions of the said Act are repealed (that is to say) : sections five and eighteen, the last paragraph of section eight, and in section three, the words “and subject to the provisions of section five.”

Repeal of Act IX of 1878, sections 5 and 18, and parts of sections 3 and 8.

D. FITZPATRICK,  
Secy. to the Govt. of India,  
Legislative Department.





# The Calcutta Gazette.

WEDNESDAY, JULY 17, 1878.

## PART VI.

### Bill of the India Council.

GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 4th July 1878, and was referred to a Select Committee:—

No. 5 of 1878.

#### *A Bill to amend the Code of Civil Procedure.*

For the purpose of amending the Code of Civil Procedure, it is hereby enacted as follows:—

Preamble.

1. In section 4, the words and figures "the Punjab Courts' Act, 1865," and "the Panjab Appeals' Act, 1873," shall be omitted; and after the words "local law," in each of the places where they occur, the words "now or hereafter in force" shall be inserted.

Amendment of Act X of 1877, section 4.

2. In section 43, for the words "arising out of," the words "which the plaintiff is entitled to make in respect of" shall be substituted; and in the same section, paragraphs one and two, and section 50, clause (f), for the words "his claim," the words "the thing which he is entitled to claim" shall be substituted.

Amendment of sections 43 and 50.

3. To section 51 the following proviso shall be added (namely):—

Amendment of section 51.

"Provided that if the plaintiff, by reason of absence or for other good cause, is unable to sign the plaint, it may, with the permission of the Court, be signed on his behalf by his duly authorized agent."

4. In sections 51 and 393, for the word "subscribed," the word "signed" shall be substituted: in section 115, for the word "subscribed" (in each of the places where

Amendment of sections 51, 115, 393, and 403.

it occurs) and the word "subscribing," the words "signed" and "signing" shall be respectively substituted; and in section 403, for the words "subscribed" and "subscription," the words "signed" and "signing" shall be respectively substituted.

5. To the last paragraph of section 52 the following words shall be added (namely): "or unless the Court is satisfied that the verification has been signed by the person purporting to make it."

Amendment of section 52.

6. In section 58, for the words "has filed," the words "causes to be filed" shall be substituted.

Amendment of section 58.

7. In section 69, for the word "residence," the word "abode" shall be substituted.

Amendment of section 69.

8. In section 82, paragraph two, after the words "where the," the words "defendant resides within the jurisdiction of the Court and the" shall be inserted.

Amendment of section 82.

9. In section 136, after the word "discovery" (in each of the places in which it occurs), the word "production" shall be inserted.

Amendment of section 136.

10. In section 168, for the words "may issue," the words "shall issue" shall be substituted.

Amendment of section 168.

11. In section 199, after the words "as to," the words "pronouncing judgment and" shall be inserted.

Amendment of section 199.

12. In section 211, for the words "land or other," the words "the recovery of immoveable" shall be substituted; and in section 212, before "immoveable," the words "the recovery of" shall be inserted.

Amendment of sections 211 and 212.

13. In section 229, for the words "Native Prince or State in India," the words "Foreign Prince or State" shall be substituted.

Amendment of section 229.

14. In section 246, explanation II, after the words "assignor as," the words "in respect of judgment-debts due" shall be inserted.

Amendment of section 246.

15. In section 264, after the words "the same," the words "and not bound by the decree" shall be inserted.

Amendment of section 264.

16. In section 268, last paragraph, for the words "property attached may be sold," the words "Court may, on the application of the decree-holder, sell the property attached" shall be substituted.

Amendment of section 268.

17. In section 295, first proviso, after the words "shall not," the words "as such" shall be inserted.

Amendment of section 295.

18. In section 329, for the words "obstruction or resistance," the words "resistance or obstruction" shall be substituted.

Amendment of section 329.

19. In section 332, first paragraph, for the word "defendant," the word "judgment-debtor" shall be substituted.

Amendment of section 332.

20. In section 335, for the first paragraph the following shall be substituted (namely):—

Amendment of section 335.

"If the purchaser of any such property is resisted or obstructed by any person, other than the judgment-debtor, claiming in good faith a right to the present possession thereof, or if in delivering possession thereof any person is dispossessed, the Court, on the complaint of the purchaser or the person so dispossessed, shall enquire into the matter of the resistance, obstruction or dispossession, as the case may be, and pass such order thereon as it thinks fit."

21. In section 339, for the words "proper officer of the Court," the words "officer in charge of the jail" shall be substituted; and from the proviso to section 341, the word "third" shall be omitted.

Amendment of sections 339 and 341.

22. In sections 362 and 363, for the words "cause of action," the words "right to sue" shall be substituted.

Amendment of sections 362 and 363.

23. In section 366, paragraph one, after the word "if," the words "within the time limited by law" shall be inserted; and for the words "Court may," the words "Court shall, on the application of the defendant," shall be substituted.

Amendment of section 366.

24. In section 406, for the word "shall," the words "may, if he thinks fit" shall be substituted.

Amendment of section 406.

25. In section 413, for the word "Refusal" the words and figures "an order of refusal made under section 409," shall be substituted.

Amendment of section 413.

26. In section 424, after the words "against a public officer," the words "in respect of an act alleged to be done by him in his

official capacity" shall be inserted; and in sections 428 and 429, after the words "public officer," the words "in respect of such act as aforesaid" shall be inserted.

27. In section 483, after the words "portion of his property," the words "within the jurisdiction" shall be inserted.

Amendment of section 483.

28. In section 484, after the word "suit," the words "or that he has with such intent quitted the jurisdiction of the Court, leaving therein property belonging to him" shall be inserted.

Amendment of section 484.

29. In section 497, clause one, after the word "injunction," the words "which it has granted" shall be inserted.

Amendment of section 497.

30. In section 544, for the words "decree and," the words "decree, and thereupon" shall be substituted.

Amendment of section 544.

31. In section 588, clause (e), for the words and letters "clauses (b) and (d)," the words and letters "clauses (b) and (c)" shall

Amendment of section 588.

be substituted: after clause (r), the following clause shall be inserted (namely): "(ff) orders rejecting applications under section 108, for an order to set aside a decree *ex parte*: to clause (h) the following words shall be added (namely): "and orders under section 170, for the sale of attached property:" and from clause (j), the following words shall be omitted (namely): "of the same nature with appealable orders made in the course of a suit."

32. In section 638, for the figures and word "16 and 17," the figures and word "16, 17, and 19" shall be substituted.

Amendment of section 638.

33. In section 648, for the first eighteen words the following words shall be substituted (namely): "If any Court desires to arrest any person residing, or attach any property."

Amendment of section 648.

34. In section 652, after the words "connected with," the words "its own procedure or" shall be inserted.

Amendment of section 652.

35. In the first schedule to the said Code, column third, opposite "XI of 1865," for the figures and word "11, paragraph 2," the figures and word "11, 19, paragraph 2" shall be substituted; and opposite "V of 1866," after the word "inclusive," the words "and the schedule" shall be inserted.

Amendment of schedule I.

36. In this Act the words "section" and "sections" respectively mean section and sections of the Code of Civil Procedure.

#### STATEMENT OF OBJECTS AND REASONS.

The new Code of Civil Procedure, Act X of 1877, has now been eight months in operation, and the object of this Bill is to make some amendments which have proved to be necessary or expedient.

Section 4 of the Code saves "any local law prescribing a special procedure for suits between landlord and tenant." It has been held that the

local laws here referred to are only local laws in force when the Code was passed. The result, of course, is to debar the local legislatures from dealing with such suits. The Bill accordingly amends section 4 so as to save clearly all such laws, whether passed before or after the date of the Code.

Doubt has been felt whether (notwithstanding the provisions of section 36) the plaint may, in case of the plaintiff's absence, be subscribed on his behalf by his duly authorized agent. The Bill amends section 51 so as to preclude this doubt.

Section 52 of the Code declares that the Court "shall examine" witnesses to the verification of plaints under section 51, unless the person making the verification is present. This rule can hardly be obeyed when, for example, the plaint is verified in Calcutta and the suit is to be instituted in Madras. The Bill accordingly relieves the Court from this duty when it is satisfied that the verification has been signed by the person purporting to make it.

Section 229 of the Code provides for the execution in British India of decrees of Courts established by the authority of the Governor-General in Council "in the territories of any Native Prince or State in India." It has been held that Courts such as that of the Resident at Mandalay are not within the operation of this section. The Bill accordingly substitutes for "Native Prince or State in India" the words "Foreign Prince or State."

The High Court at Fort William has pointed out that section 335 of the Code does not provide for the case in which property has been sold in execution of a decree, and in delivering possession a person claiming a right to the present possession is dispossessed. The Bill amends section 335 so as to meet this case.

When a judgment-debtor is imprisoned and the District Court is situate at a long distance from the jail, some inconvenience has been caused by the requirement of section 339 of the Code that the monthly payment of subsistence-money should be made to the proper officer of the Court. For such officer the Bill substitutes the officer in charge of the jail.

Section 588 of the Code has been amended so as to provide an appeal where an application under section 108 to set aside a decree *ex parte* has been rejected. An appeal is also given against orders for sale of attached property under section 170. And from clause (j), the words "of the same nature with appealable orders made in the course of a suit" have been omitted. The result will be to restore the first of the two appeals given in effect by Act XXIII of 1861, section 11, against all orders determining any question relating to the execution of a decree.

Section 652 of the Code empowers the High Courts to make subsidiary rules to regulate the procedure of the subordinate Courts. But it gives no power to make like rules for the High Courts themselves. In the case of the Chartered High Courts this omission is harmless; for the matter is sufficiently provided for elsewhere. But in the case of other High Courts (as defined in Act I of 1868), the omission has been found to cause inconvenience, and section 652 has been accordingly amended.

The other amendments (some of which are merely corrections of clerical or typographical errors) do not require special notice.

SIMLA;  
The 1st June 1878. } WHITLEY STOKES.

D. FITZPATRICK,  
Secy. to the Govt. of India.





# The Calcutta Gazette.

WEDNESDAY, AUGUST 14, 1878.

PART VI.

Bills of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following preliminary Report of the Select Committee, together with the Bill as amended by them, was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 1st August 1878 :—

We, the undersigned members of the Select Committee to which the Bill to consolidate

Office memorandum from Public Works Department, No. 1711R, dated 18th May 1876.

Despatch from Secretary of State, No. 87, dated 14th September 1876.

Letter from District Magistrate, South Arcot, to Hon'ble Sir Andrew Clarke, K.E., dated 13th October 1876.

Letter from Secretary to Chief Commissioner, Assam, No. 3821, dated 19th October 1876.

Letter from Officiating Secretary to Chief Commissioner, Mysore, No. 7339—6, dated 25th October 1876.

Letter from Second Assistant Resident, Haidarabad, No. 11, dated 8th November 1876.

Letter from Chief Secretary to Government, Fort St. George, No. 2261, dated 2nd November 1876, and enclosure.

Letter from Junior Secretary to Chief Commissioner, British Burma, No. 2752—432, dated 22nd November 1876.

Letter from Officiating Secretary to Government, Panjab, No. 3788, dated 14th November 1876.

Letter from Officiating Secretary to Government, Panjab, to Officiating Secretary to Government of India, Home Department, No. 2577, dated 31st July 1876, and enclosures.

Letter from Officiating Secretary to Government, North Western Provinces, to Officiating Secretary to Government, Panjab, No. 475A, dated 5th July 1876, and enclosures.

Letter from Officiating Secretary to Chief Commissioner, Central Provinces, No. 4610—217, dated 7th December 1876.

Letter from Officiating Chief Commissioner, Ajmer and Mairwara, No. 759, dated 13th December 1876, and enclosure.

Office memorandum from Public Works Department, No. 3486R, dated 20th December 1876, forwarding copy of—

Letter from Officiating Master of Mint, No. 993, dated 23rd October 1876.

Memorandum by Major C. H. Luard, R.E., dated 3rd October 1876.

Letter from Junior Secretary to Chief Commissioner, Oudh, No. 434, dated 1st February 1877.

Letter from Officiating Secretary to Government of Bengal, No. 149, dated 18th January 1877, and enclosures.

Letter from Chief Secretary to Government, Fort St. George, No. 564, dated 2nd March 1877, and enclosures.

Despatches from Secretary of State for India dated 6th August 1876, and 15th February 1877.

Letter from Chief Secretary to Government, Bombay, dated 26th March 1877.

Memorial of the Managing Committee of the Bombay Association, dated 21st April 1877.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 1146A—901, dated 4th June 1877, and enclosures.

that locomotives may be used on every Indian Railway. The result will be that the Railway Administration will not be liable for such damage without proof of negligence.

and amend the law relating to Railways in India was referred, have the honour to report, that we have considered the Bill and the papers noted in the margin.

2. We have saved not only rules, &c., made under the Acts which the Bill proposes to repeal, but also rules made under the enactments which those Acts replaced.

3. We have extended the definition of " Railway " so as to include ferry-boats used for the purpose of, or in connection with, a Railway.

4. It has been held, both in England (*Jones v. Festiniog Railway Company*, L.R. 3 Q.B. 733) and in India (*Jowahir v. Oudh and Rohilkhand Railway Company*, unreported, and see *Halford v. E. I. Ry. Company*, 14 Beng. 1), that if a Railway Company has no statutory power authorizing it to use locomotives, it will be liable for damage caused by sparks, even though all reasonable precautions have been taken to prevent them. Our present Railway Act (XVIII of 1854), unlike the English Railway Clauses Consolidation Act, confers no such power. We have therefore, in accordance with a suggestion of the Secretary of State, expressly declared

5. When a passenger's luggage is at his request placed in the same carriage in which he is to travel and is lost or injured, we have declared, in accordance with the recent decision in *Bergheim v. Great Eastern Railway Company*, 3 C. P. Div. 221, that the Company is not liable unless the loss or injury has been caused by the neglect or default of their servants.

6. As the law stands in India, when certain specified articles are contained in parcels delivered to a Railway Company, the Company is not liable for loss of or injury to those articles, whatever may be their value, unless they have been formally declared and insured. One or other of these articles is found in the luggage of most first and second class passengers, and the result is that many people, as a rule, travel without declaring their property and run the risk of losing it altogether from accidents to the train or carelessness and misconduct on the part of the Company's servants. In England the Railway Companies are relieved from responsibility only when the value of undeclared articles exceeds £10, and we think that in India Rs. 100 would be a reasonable limit. We have therefore assimilated section 6 (now section 7) of the Bill to section 1 of the Carriers' Act, 11 George IV & 1 Wm. IV chapter 68. Where any article declared and insured under this section is lost or damaged, the owner will, as a rule, be entitled to recover, in the former case, the value of the article lost, and in the latter, the difference between its value before and after the accident. But where he understates the value, he should be concluded by his statement; and we have therefore (in accordance with the decision in *McCance v. London and N. W. Railway Company*, 3 H. & C. 343) provided that the amount so recoverable shall in no case exceed the declared value.

7. We have also amended section 7 (now section 8) so as to express the substance of the English Railway and Canal Traffic Act, 1854, section 7. The Bill now provides that Railway Companies shall, notwithstanding any notice, condition or declaration, be liable for loss or injury to any articles not specially provided for by the preceding section when such loss or injury is occasioned by a railway officer's neglect or default. But this is not to invalidate special contracts as to receiving, forwarding or delivering such articles, provided such contracts are reasonable, and in writing signed by the parties.

8. In the case of accidents attended with serious personal injury, we have required (section 12) the nearest Station-master to give notice to the nearest Magistrate and the officer in charge of the Police-station in the jurisdiction of which the accident occurred.

9. We have expressly empowered (section 14) the Railway Administration to make rules regulating the maximum number of passengers to be contained in each Railway carriage, and the mode in which such number shall be denoted thereon. And we have provided (sections 26, 37) penalties for railway officers compelling passengers to enter carriages already full and for passengers wilfully entering such carriages.

10. We have required (section 16) that the amount of the fare shall be specified on the tickets. In the absence of such a provision, we are informed that native passengers are constantly cheated either by the issuers of tickets or by touts hanging about the stations.

11. We have declared (section 17) that any passenger to whom a ticket has been furnished and for whom there is no room shall be entitled to have his fare at once refunded.

12. We have provided (section 28) penalties for a person travelling by a train of a class superior to that for which his ticket was issued, using or attempting to use a ticket on a day for which it is not available, or wilfully altering or defacing a ticket so as to render the date, number, or other material portion thereof illegible.

13. We have declared (section 34) that the fine for not giving an account of goods, or for giving a false account, shall be in addition to the toll to which such goods may be liable. This is in accordance with 8 & 9 Vic., c. 20, section 99.

14. We have added to the offences for which a person may be arrested without warrant those of evading payment of the proper fare (section 28), being intoxicated or committing nuisance (section 32) and entering rooms or carriages reserved for females (section 33). We have increased the fine for being intoxicated or committing nuisance from Rs. 20 to Rs. 50.

15. We have provided (section 38) a penalty for unlawfully making, showing, hiding or removing signals or lights upon or near railways.

16. The present law (Act XXV of 1871, section 2) provides a penalty for wilfully driving cattle on a fenced railway, but does not prohibit such driving on unfenced lines. We have, in section 40, made such driving penal whether the line is fenced or unfenced.

17. In some parts of India young Native boys are in the habit of throwing stones at trains and placing obstructions on the rails. When they are under seven years of age the law cannot touch them: when they are above seven and under twelve, they are punishable only when proved by the prosecution to have attained sufficient maturity of understanding to judge of the nature and consequences of their conduct—a proof which, in most instances, is not easily given. Considering the serious risk to life and property caused by such acts, we think the general law should be modified in this respect; and we have accordingly provided, by section 42, that the convicting Magistrate may direct either that such children be punished with whipping, or that their fathers and guardians be punished with fine not exceeding Rs. 20.

18. We have required (section 45) drivers and conductors of omnibuses and other vehicles, while in a station-yard, to obey the reasonable directions of duly authorised Railway-officers. One of the bye-laws framed by the Board of Trade for regulating travelling by railway in England is to the like effect.

19. We have struck out sections 43 and 44 of the Bill as introduced. The latter section is obsolete, as there are now no heads of district police and amins in the Madras Presidency. The former conflicts with the Code of Criminal Procedure, section 72. We have also omitted the provisions as to tramways contained in section 23 of the Bill as introduced.

20. We have made some changes in wording and arrangement.

21. The publication ordered by the Council has been made; we recommend that the Bill as now amended be republished, and that its further consideration be stayed till the Council re-assembles in Calcutta.

ANDREW CLARKE.  
WHITLEY STOKES.  
F. R. COCKERELL.

SIMLA,  
The 30th July 1878.

## No. II.

# THE INDIAN RAILWAY BILL, 1878.

## CONTENTS.

### PREAMBLE.

### CHAPTER I.

#### PRELIMINARY.

#### SECTIONS

1. Short title.  
Local extent.  
Commencement.
2. Repeal of Acts.
3. Interpretation-clause.
4. All opened Railways presumed within the Act.

### CHAPTER II.

#### ENACTMENTS RELATING TO RAILWAY COMPANIES.

5. Right to use locomotives.
6. No liability for unbooked luggage.  
Luggage placed in compartment with passenger.
7. No liability for loss of gold, silver, &c., unless in case of special engagement.
8. Liability for neglect in carriage of goods notwithstanding notice.  
Saving of special contract.
9. Lien for money due for carriage of goods.
10. Written account of goods to be given on demand.
11. Carriage of dangerous goods.
12. Accident to be reported.
13. Returns of accidents in course of traffic.
14. Power to make general rules for working Railway.  
Penalty for breach of rules.  
Publication of rules.  
Power to cancel rules.
15. Copy and translation of Act, &c., to be shown at stations.

### CHAPTER III.

#### ENACTMENTS RELATING TO PASSENGERS.

16. Passengers on payment of fares to be furnished with tickets.  
Tickets to be shown and given up on demand.

#### SECTIONS.

17. Fares and tickets at intermediate stations.  
Preferential right to tickets.  
Proviso.
18. Fares to be prepaid.
19. Passengers not to carry dangerous goods.

### CHAPTER IV.

#### PENALTIES.

##### (A)—As to Companies.

20. For omitting to report accident.
21. For not sending return of accidents.

##### (B).—As to Railway-officers.

22. For omitting to give notice of accident.
23. For drunkenness or breach of duty.
24. For endangering the safety of persons.
25. For receiving bribes.  
Amendment of Penal Code, section 161.
26. For compelling passengers to enter carriages already full.

##### (C).—As to the Public.

27. For not producing or delivering ticket.
28. For evading payment of proper fare.  
For altering tickets.
29. For entering carriage in motion.  
For riding on the steps.
30. For riding on engine, tender or luggage-van.
31. For smoking.
32. For intoxication or nuisance.
33. For entering carriage or room reserved for females.
34. For not giving account of goods or giving false account.
35. For carrying dangerous goods.  
For delivering such goods without notice.
36. For obstructing Railway-officer in his duty.
37. For entering carriage already full.
38. For extinguishing lamps, removing signals, or injuring carriage, &c.
39. For trespass.  
For refusing to leave on request.
40. For cattle-trespass within Railway fence.  
For wilfully driving cattle on fence.  
Railway.  
Amendment of Act I of 1871, sections 11 and 26.
41. For opening or not properly shutting gates.
42. For boys obstructing line or throwing stones at train.



## SECTIONS.

(D.)—As to Railway-officers and the Public.

43. For wilful act or omission endangering passenger.
44. For rash or negligent act.
45. Disobedience of omnibus, &c., drivers to Railway-officers.
46. Prosecutions under other laws.

*Arrest of Offenders.*

47. Arrest for offences punishable by fine.
48. Arrest for offences against certain sections.

*Jurisdiction.*

49. Jurisdiction of Magistrate, &c., to fine.

## CHAPTER V.

## MISCELLANEOUS.

50. Power of Government to make rules as to fences, gates, and bars.
51. Power to declare Local Government in respect of any Railway.

## SCHEDULES.

*A Bill to consolidate and amend the Law relating to Railways in India.*

Whereas it is expedient to consolidate and amend the law relating to Railways in India; It is hereby enacted as follows :—

## CHAPTER I.

## PRELIMINARY.

1. This Act may be called "The Indian Railway Act, 1878 :"
- It extends to the whole of British India and, so far as regards subjects of Her Majesty the Empress of India, to the dominions of Princes and States in India in alliance with Her said Majesty :
- and it shall come into force on the first day of March 1879.

2. On and from that day, the Acts specified in the second schedule here-to annexed shall be repealed.
- All rules made, notifications published, and powers conferred under any of such Acts, or any enactment thereby repealed, shall (so far as they are consistent herewith) be deemed to have been respectively made, published, and conferred under this Act.

3. In this Act, unless there be something repugnant in the subject or context,—

- "Railway" includes—
- (a) Railways belonging to and worked by Companies;
  - (b) Railways belonging to Government but worked by Companies;
  - (c) Railways worked by Government;
  - (d) land within the fences or other boundary-marks prescribed under section fifty;

(e) all lines of rail, sidings or branches worked over for the purposes of, or in connection with, a Railway;

(f) all stations, offices, warehouses, fixed machinery and other works constructed or being constructed for the purposes of, or in connection with, a Railway;

(g) all ferry boats used for the purposes of, or in connection with, a Railway.

And in the following sections (namely), twelve, fourteen, nineteen, twenty-three, twenty-four, twenty-nine, thirty and thirty-five to forty-four, (both inclusive), "Railway" includes a Railway under construction or not used for the public conveyance of passengers or goods.

"Railway Administration" means in the case of a Railway worked by Government, the Manager of such Railway, and in the case of a Railway worked by a Company, the Company.

"Railway-officer" means any person employed by a Railway Administration to perform any function in connection with a Railway.

"Passenger" means a passenger by Railway.

"Magistrate" means any person lawfully exercising the powers of a Magistrate and includes a Presidency Magistrate.

4. Every Railway used for the public conveyance of passengers or goods shall, until the contrary be proved, be presumed to be a Railway within the meaning of this Act,

and every Company to or by whom any such Railway belongs or is worked shall, until the contrary be proved, be presumed to be a Railway Company within the meaning of this Act.

## CHAPTER II.

## ENACTMENTS RELATING TO RAILWAY COMPANIES.

5. It shall be lawful to use on every Railway locomotive engines or other motive power, and carriages and wagons to be drawn or propelled thereby.

6. A Railway Company and (in the case of a Railway worked by Government) the Government shall in no case be answerable for loss or injury to any passenger's luggage, unless a Railway-officer has booked and given a receipt for the same; and when a passenger's luggage has, at his request or with his consent, been placed in the same carriage in which he is to travel, and is lost or injured, the Company or the Government shall not be liable for such loss or injury unless it has been caused by the neglect or default of a Railway-officer.

7. When any of the articles mentioned in the first schedule hereto annexed is contained in any parcel or package delivered to a Railway-officer, and the value of such article exceeds one hundred rupees, the

Company or (in the case of a Railway worked by Government) the Government shall not be liable for loss of or damage to such article, unless, at the time of delivery, the value and nature thereof have been declared by the person sending or delivering the same, and an increased charge for the safe conveyance of the same, or an engagement to pay such charge, has been accepted by some person specially authorized in this behalf.

When any article of which the value and nature have been declared under this section has been lost or damaged, and such loss or damage has been occasioned by a Railway-officer, the owner thereof is entitled to recover, in case of loss, its value, and in case of damage, the difference between its value immediately before, and its value immediately after, the damage has been so occasioned: Provided that the amount recoverable under this section shall not exceed the value so declared.

8. Notwithstanding any notice, condition or <sup>Liability for neglect in carriage of goods, notwithstanding notice.</sup> declaration given or made by the Railway Administration, the Railway Company or (in the case of a Railway worked by Government) the Government shall be liable for loss of or injury to any animals, articles or goods (other than those specially provided for by section seven) in the receiving, forwarding or delivering thereof, when such loss or injury is occasioned by the neglect or default of a Railway-officer.

Nothing herein contained shall be deemed to prevent the Railway Administration from making a special contract as to the receiving, forwarding or delivering of such animals, articles or goods: Provided that—

(a) such contract is in writing signed by, or on behalf of, the parties thereto, and

(b) the Court before which any question relating thereto is tried considers it to be just and reasonable.

9. If any person fail to pay on demand any <sup>Lien for money due for carriage of goods.</sup> sum due for conveyance of any goods by Railway, the Railway Administration may detain all or any part of such goods, or, if the same have been removed from the Railway, any other goods of such person then on such Railway or thereafter coming into the possession of the Railway Administration;

and may also sell by public auction, on the expiration of at least fifteen days' notice thereof in one or more of the newspapers published at the place of sale, sufficient of such goods to realize the sum payable as aforesaid, and all charges and expenses of such detention and sale;

and may, out of the proceeds of the sale, retain the sum so payable, together with the charges and expenses aforesaid, rendering the surplus, if any, of such proceeds, and so much of the goods as remains unsold, to the person entitled thereto:

or it shall be lawful for the Railway Administration to recover any such sum by suit.

10. The owner or person having the care of <sup>Written account of goods to be given on demand.</sup> any goods which have been carried upon any Railway, or are brought into any station or warehouse for the purpose of being carried on a Railway, shall, on demand by any

Railway-officer appointed to receive goods to be carried on that part of the Railway on which such goods have been carried, or are about to be carried, deliver to such officer an exact account in writing signed by him of the number or quantity and description of such goods.

11. Any Railway-officer may refuse to carry upon a Railway any luggage or parcel which he <sup>Carriage of dangerous goods.</sup> suspects to contain dangerous

goods, and may require the same to be opened to ascertain the fact previously to carrying the same;

and in case any such luggage or parcel is received for the purpose of being carried upon a Railway, any Railway-officer may stop the transit thereof until he is satisfied as to the nature of the contents of the luggage or parcel.

12. Every Railway Administration shall, within <sup>Accident to be reported.</sup> twelve hours after the occurrence upon the Railway of any accident attended with serious personal injury, give notice thereof to the Local Government,

and the Station-Master nearest to the place at which the accident occurs, or such other officer as the Railway Administration may appoint in this behalf, shall at once give notice of such accident to the nearest Magistrate and to the officer in charge of the Police Station in the jurisdiction of which the accident occurred.

13. The Local Government may direct any <sup>Returns of accidents in course of traffic.</sup> Railway Administration to make up and deliver to the Local Government a return of serious accidents occurring in the course of the public traffic upon the Railway, whether attended with personal injury or not, in such form and manner as the Local Government deems necessary and requires for information, with a view to the public safety.

14. Every Railway Administration may, from <sup>Power to make general rules for working Railway.</sup> time to time, with the previous sanction of the Governor-General in Council, make general rules consistent with this Act for the following purposes (that is to say):—

(a) for regulating the mode by which, and the speed at which, carriages and wagons used on the Railway are to be moved or propelled;

(b) for regulating the times of the arrival and departure of any such carriages and wagons;

(c) for regulating the loading and unloading of such wagons, the weights they may respectively carry, and the mode in which such weights shall be denoted thereon;

(d) for regulating the receipt and delivery of goods and other things which are to be conveyed upon the Railway;

(e) for regulating the maximum number of passengers which each carriage and compartment may carry, and the mode in which such number shall be denoted thereon;

(f) for declaring what shall be deemed to be, for the purposes of this Act, dangerous goods, and

(g) generally for regulating the travelling, upon, and the use, working and management of, the Railway.

Any such rule may contain a provision that any <sup>Penalty for breach of rules.</sup> person committing a breach of it shall be liable to a fine



which may extend to fifty rupees or, in default of payment of such fine, to imprisonment for a term which may extend to two months.

All rules made under this section shall be published in the *Gazette of India*, and shall be otherwise notified to the Railway-officers and the public in such manner as the Governor-General in Council from time to time directs.

The Governor-General in Council may at any time cancel any such rule.

15. A copy of this Act, and of the General Rules, Time-tables and Tariff of charges which may, from time to time, be published for any Railway by any Railway Administration shall be exhibited in some conspicuous place at each station of such Railway, so that they may be easily seen and read.

All such documents shall be so exhibited in English and in the vernacular language of the district in which the station is situate, and in such other language, if any, as the Local Government may direct.

### CHAPTER III.

#### ENACTMENTS RELATING TO PASSENGERS.

16. Every person desirous of travelling on a Railway shall, upon payment of his fare, be furnished with a ticket specifying the class of carriage, the place from and place to which the fare has been paid, and the amount of such fare; and every passenger shall, when required, show his ticket to any Railway-officer duly authorized to examine the same, and shall deliver up such ticket upon demand to any Railway-officer duly authorized to collect tickets.

17. At the intermediate stations, the fares shall be deemed to be accepted and the tickets furnished only upon condition that there be room in the train for which the tickets are furnished.

In case there is not room for all the passengers to whom tickets have been furnished, those who have obtained tickets for the longest distance shall have the preference; and those who have obtained tickets for the same distance shall have the preference according to the order in which they have received their tickets:

Provided that all officers and troops of Her Majesty on duty, and all other persons on the business of the Government who, by virtue of any contract with the Government or, in the case of a Railway worked by Government, of any direction of the Governor-General in Council, are entitled to be conveyed on a Railway in preference to, or in priority over, the public, shall be entitled to such preference and priority without reference to the distance for which, or the order in which, they have received their tickets.

Any passenger to whom a ticket has been furnished at any station and for whom there is no room shall, on returning the ticket, be entitled to have his fare at once refunded.

18. Except with the permission of the Station-Master, no person shall enter any carriage used on any Railway for the purpose of travelling therein without having first paid his fare and obtained a ticket.

19. No person shall carry upon any Railway any dangerous goods, or shall be entitled to require to be carried upon any Railway any luggage or goods which in the judgment of any Railway-officer is or are of a dangerous nature.

### CHAPTER IV.

#### PENALTIES.

##### (A).—As to Companies.

20. Any Railway Administration omitting to give notice as required by section twelve, clause one, shall forfeit the sum of five hundred rupees for every day during which such omission continues.

21. Any Railway Administration failing to deliver any return mentioned in section thirteen within fourteen days after the same has been required, or to exhibit the copy mentioned in section fifteen in manner required by that section, shall forfeit the sum of fifty rupees for every day during which such failure continues.

##### (B).—As to Railway-officers.

22. Any Station-Master omitting to give notice as required by section twelve, clause two, shall be punished with fine which may extend to fifty rupees.

23. Any Railway-officer who is in a state of intoxication whilst actually employed upon a Railway in the discharge of any duty, or who negligently omits to perform his duty, or who performs the same in an improper manner, shall be punished with fine which may extend to fifty rupees; and if the duty in any of the cases aforesaid be such that the omission or negligent performance thereof would be likely to endanger the safety of any person travelling or being upon such Railway, such officer shall be punished with imprisonment for a term which may extend to one year, or with fine, or with both.

24. If any Railway-officer endangers the safety of any person—

(a) by disobeying any rule sanctioned and published and notified in the manner prescribed by section fourteen; or

(b) by disobeying any rule or order not inconsistent with the general rules aforesaid, and which he was bound by the terms of his service to obey, and of which he had notice; or

(c) by any rash or negligent act or omission, he shall be punished with imprisonment for a term which may extend to three years, or with fine which may extend to five hundred rupees, or with both.



25. Every Railway-officer, and every other person employed by or on behalf of a Railway Company to do any act upon the Railway, shall be deemed a "public servant" within the meaning of sections 161, 162, 163, 164 and 165 of the Indian Penal Code.

In the definition of legal remuneration contained in the said section 161, the word "Government" shall, for the purposes of this section, be deemed to include—

(a) a Railway Company, its lessees, representatives and assigns;

(b) the lessees, representatives and assigns of such Company.

26. Any Railway-officer who compels or attempts to compel any passenger to enter a carriage or compartment containing the maximum number of passengers denoted thereon in accordance with a rule made and published under section fourteen, shall be punished with fine which may extend to one hundred rupees.

(C).—As to the Public.

27. Any passenger not producing or delivering up his ticket when so required by a Railway-officer authorized in this behalf shall be liable to pay the fare from the place whence the train originally started, unless he can prove that he has travelled a less distance only, in which case he shall be liable to pay the fare only from the place whence he has travelled.

Every such fare shall, on application by a Railway-officer to a Magistrate, and on proof of the passenger's liability, be recoverable from such passenger as if it was a fine.

28. Any person who defrauds, or attempts to defraud, any Railway Company or the Government—

(a) by travelling, or attempting to travel, upon any Railway without having previously paid his fare;

(b) by riding in or upon a carriage, or by a train, of a higher class than that for which he has paid his fare;

(c) by using or attempting to use a ticket on any day for which such ticket is not available;

(d) by continuing his journey in or upon any Railway-carriage beyond the place to which he has paid his fare without previously paying the fare for the additional distance, and with intent to avoid payment thereof;

(e) by knowingly and wilfully refusing or neglecting, on arriving at the place to which he has paid his fare, to quit such carriage;

or who, in any other manner whatever, attempts to evade the payment of his fare,

or who wilfully alters or defaces his ticket so as to render the date, number or other material portion thereof illegible,

shall for every such offence be punished with fine which may extend to fifty rupees.

29. Any passenger who gets into or upon, or attempts to get into or upon, or quits, or attempts to quit, any carriage upon any Railway, while such carriage is in motion;

or who rides or attempts to ride upon any Railway, on the steps, or any other part of a carriage, except on those parts which are intended for the accommodation of passengers,

shall for every such offence be punished with fine which may extend to twenty rupees.

30. Any person other than the engine-man, fire-man and assistant fire-man who, without the special license of such officer as the Railway Administration appoints in this behalf, rides or attempts to ride upon any locomotive engine or tender upon any Railway;

and any person other than the guard or brakesman who, without such license as aforesaid, rides or attempts to ride upon any Railway, in or upon any luggage-van or goods-wagon, or other vehicle not appropriated to the carriage of passengers,

shall for every such offence be punished with fine which may extend to twenty rupees.

31. Whoever smokes, either in a Railway station, or in or upon any Railway-carriage, except in places or carriages specially provided for the purpose, shall be punished with fine which may extend to twenty rupees for each offence;

and whoever persists in so smoking (except as aforesaid) after being warned to desist by any Railway-officer may, in addition to incurring the liability abovementioned, be removed by any Railway-officer from any such carriage, and from the premises of the Railway, and shall forfeit his fare.

32. Any person who is in a state of intoxication, or who commits any nuisance or act of indecency in any Railway-carriage, or upon any part of any Railway:

or who wilfully and without lawful excuse interferes with the comfort of any passenger,

shall be punished with fine which may extend to fifty rupees; and, in addition to such liability, the offender may be removed by any Railway-officer from any such carriage, and also from the premises of the Railway, and shall forfeit his fare.

33. If any carriage, compartment or room be reserved by the Railway Administration for the exclusive use of females, any male person who without lawful excuse enters such carriage, compartment or room, knowing the same to be reserved as aforesaid, or remains therein after having been informed of its having been so reserved, shall be punished with fine which may extend to one hundred rupees,

and may be removed therefrom, and also from the premises of the Railway, by any Railway-officer,

and shall forfeit his fare.

34. Any owner or person referred to in section ten who wilfully fails to give on demand to any Railway-officer appointed as

herein mentioned an exact account of the number or quantity and description of the goods therein referred to,

or who wilfully gives to such Railway-officer a false account thereof,

shall for every such offence, be punished with fine which may extend to one hundred rupees for every ton of such goods, or for any parcel exceeding one hundredweight, and with fine which may extend to fifty rupees for any quantity of such goods less than a ton or for any parcel less than one hundredweight; and such fine shall be in addition to the toll to which such goods may be liable.

For carrying dangerous goods.

35. Whoever carries upon a Railway any dangerous goods, or delivers to a Railway-officer any such goods for the purpose of being carried upon a Railway, without distinctly marking their nature on the outside of the package containing the same, or otherwise giving notice in writing of the nature thereof to such officer, shall for every such offence be punished with fine which may extend to two hundred rupees.

36. Whoever wilfully obstructs or impedes any Railway-officer in the discharge of his duty on a Railway or any of the works, stations or premises connected therewith, shall be punished with fine which may extend to fifty rupees.

For obstructing Railway-officer in his duty.

37. Any passenger wilfully entering a carriage or compartment containing the maximum number of passengers which has been denoted thereon in accordance with a rule made and published under section fourteen, shall be punished with fine which may extend to a hundred rupees.

38. Whoever without authority extinguishes any lamp in or any Railway-carriage or engine, or makes, shows, hides or removes any signal or light upon or near any Railway,

For extinguishing lamps, removing signals or injuring carriage, &c.

and whoever negligently damages or injures any carriage, engine, wagon, truck, warehouse, building, machine, fence or any other thing belonging to a Railway,

shall be punished with fine which may extend to fifty rupees.

39. Whoever unlawfully enters upon a Railway shall be punished with fine which may extend to twenty rupees; and if any person so entering

For trespass.

refuses to leave such Railway on being requested to do so by any Railway-officer, or by any other person on behalf of the Railway Administration, he shall be punished with fine which may extend to fifty rupees, and may be immediately removed from such Railway by such officer or other person as aforesaid.

40. The owner or person in charge of any cattle unlawfully driven or straying on any Railway

For cattle-trespass within Railway-fences.

provided with fences suitable for the exclusion of such cattle shall be punished with fine which may extend to ten rupees for each animal, in addition to any amount that may be recovered under the Cattle Trespass Act, 1871.

Whenever cattle are wilfully driven or knowingly permitted to be on

any Railway provided with fences suitable for the exclusion of such cattle otherwise than for the purpose of crossing the Railway at a gate or bar provided for public use,

and whenever cattle are wilfully driven or knowingly permitted to be on any Railway not so provided, otherwise than for the purpose of lawfully crossing the Railway,

the person in charge of such cattle, or if he cannot be identified, then the owner of the said cattle, shall be punished with fine which may extend to fifty rupees for each animal, in addition to any amount that may be recovered under the same Act.

All fines imposed under this section may be recovered in manner provided by section twenty-five of the same Act, and may be appropriated in whole or in part in compensation for loss or damage proved to the satisfaction of the convicting Magistrate.

The expression "public road" in sections eleven and twenty-six of the same Act shall be deemed to include a Railway. And

Amendment of Act I of 1871, ss. 11 and 26.

any Railway-officer may exercise the powers of seizure provided by the said section eleven.

*Explanation.*—In this section the word "cattle" includes also elephants, camels, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids.

41. Whoever, when any engine or train is in sight, or is otherwise known to be approaching,

For opening or not properly shutting gates.

opens any gate which has been set up across any road for the use or accommodation of any person by the Railway Administration on either side of the Railway, or passes or attempts to pass, or drives or attempts to drive any carriage, cattle or other animal or thing, across the Railway;

and whoever at any time, in the absence of a gate-keeper, omits to shut and fasten such gate as soon as he and any carriage, cattle or other thing under his charge have passed through the same,

shall be punished with fine which may extend to fifty rupees.

42. Whenever any male minor under the age of twelve years unlawfully—

For boys obstructing line or throwing stones at train.

(a) places or throws upon or across a Railway any

wood, stone or other thing, or

(b) removes or displaces any rail, sleeper, spike, key or other thing belonging to the permanent way of a Railway, or

(c) throws or causes to fall against, into or upon any engine, tender, carriage or other vehicle used upon a Railway, any wood, stone or other thing,

such minor shall be deemed guilty of an offence, and the convicting Magistrate may in his discretion direct either that the minor shall be punished with whipping, or that his father or guardian shall be punished with fine which may extend to twenty rupees.

(D)—As to Railway-officers and the Public.

43. Whoever, whether a Railway-officer or not, wilfully does any act, or wilfully omits to do what he is legally bound to

For wilful act or omission endangering passenger.



do, intending by such act or omission to endanger, or knowing that he is thereby likely to endanger, the safety of any person travelling or being upon any Railway, may be sentenced to transportation (or in the case of an European or American, penal servitude) for life or with imprisonment for a term which may extend to seven years.

44. Whoever, whether a railway officer or not, rashly or negligently, and without lawful excuse, does any act likely to endanger the safety of any person travelling or being upon a railway, shall be punished with imprisonment for a term which may extend to one year, or with fine, or with both.

45. Every driver or conductor of an omnibus, carriage or other vehicle shall, while in or upon any station-yard or other premises forming part of a railway, obey the reasonable directions of any railway officer duly authorized in this behalf; and every person offending against this section shall be punished with fine which may extend to twenty rupees.

46. Nothing herein contained shall be deemed to prevent any person from being prosecuted and punished under any other law for any act or omission which constitutes an offence under this Act or the rules made hereunder.

Provided that no person shall be punished twice for the same act or omission.

#### Arrest of Offenders.

47. If any person commits any offence hereby made punishable by fine, and the name and address of such person are unknown, or there is reason to believe that he will abscond, any Railway-officer or any Police-officer, or other person whom such Railway-officer or Police-officer may call to his aid, may, without any warrant or written authority, arrest and detain such offender until he can be taken before a Magistrate or give sufficient security for his appearance before such Magistrate, or is otherwise discharged by due course of law.

48. Every person committing any offence mentioned in sections fourteen, twenty three, twenty four, thirty-two, thirty-three, forty-two, forty-three, and forty-four may be arrested without any warrant or written authority by any Railway-officer, or by any other person whom such officer may call to his aid, or by any Police-officer; and every person so arrested shall, with all convenient despatch, be taken before a Magistrate authorized to punish the offender or to commit him for trial.

#### Jurisdiction.

49. Any person committing any offence for which under this Act he is liable to a fine only shall be punishable for such offence in any place in which he may be found as well as in any other place in which he may be punishable under any law for the time being in force.

50. The Governor-General in Council, or the Local Government with the sanction of the Governor-General in Council, may from time to time make rules for providing—

(a) boundary-marks or fences for any Railway or any part thereof, and for roads constructed in connection therewith;

(b) gates or bars at places where any Railway crosses a road on the level; and

(c) persons to open and shut such gates or bars;

and may by such rules determine what kind of fences shall, for the purposes of section forty, be deemed to be suitable for the exclusion of cattle.

51. The Governor-General in Council may from time to time, by notification in the Gazette of India, declare what Government or other authority shall be deemed to be, for the purposes of this Act, the Local Government in respect of the whole or any part of a Railway.

#### THE FIRST SCHEDULE.

- (a) Gold or silver, coined or uncoined, manufactured or unmanufactured;
- (b) plated articles;
- (c) cloths and tissue and lace of which gold or silver forms part;
- (d) precious stones, jewellery, trinkets;
- (e) watches, clocks or time-pieces of any description;
- (f) Government securities;
- (g) Government stamp-paper, postage-stamps, telegraph-stamps;
- (h) bills of exchange, hundis, promissory notes, bank-notes, orders or other securities for payment of money;
- (i) maps, writings, title-deeds;
- (j) paintings, engravings, lithographs, photographs, carvings, sculpture;
- (k) glass, china;
- (l) silks in a manufactured or unmanufactured state, and whether wrought up or not wrought up with other materials;
- (m) shawls;
- (n) lace;
- (o) opium;
- (p) ivory, ebony, sandalwood;
- (q) musical instruments.

#### THE SECOND SCHEDULE.

##### ACTS REPEALED.

Number and year.	Title.
XVIII of 1854 ...	An Act relating to Railways in India
XXXI of 1867 ...	An Act to render penal certain offences committed by servants of Railway companies.
XIII of 1870 ...	An Act to apply the provisions of Act No. XVIII of 1854 to Railways belonging to, or worked by Government.
XXV of 1871 ...	An Act to amend the Railway Act.

D. FITZPATRICK,  
Secy. to the Govt. of India,  
Legislative Department.





# The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 18, 1878.

## PART VI.

### Bills of the India Council.

GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following preliminary Report of a Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 5th September 1878 :—

1. We, the undersigned Members of the Select Committee to which the Bill to consolidate and amend the law relating to Stamps and Court-fees was referred, have the honor to report that we have considered the Bill and the papers specified in the annexed list.

2. The Bill as originally introduced was intended to combine in one enactment the law relating to general stamps and that relating to Court-fees, which have been kept separate since the year 1867.

The circumstance that there were a certain number of provisions common to both laws seemed to make this arrangement to some extent a convenient one. But on examination the provisions thus common to both laws are found to be so few, that it seems to the majority of us that, even from the draftsman's point of view, the proposed consolidation would not be an improvement. It is, moreover, the majority would observe, to be borne in mind that the members of the mercantile community and many other persons who have frequently in the course of their daily business to refer to the general stamp-law have scarcely ever any concern with the law of Court-fees, and that to such persons an Act treating of both subjects, together with constant transitions from one to the other, would be extremely confusing and awkward to use.

For these reasons we have deemed it best to adhere to the existing arrangement of the law, and confine the present Bill to the subject of general stamps, leaving the subject of Court-fees to be separately dealt with.

It may be added as a further reason in favour of this course that certain questions relating to Court-fees are not yet ripe for decision, and that it would in all probability lead to an undue delay in the amendment of the general stamp-law if we were to wait till we were in a position to make any definite recommendation regarding them.

3. The portion of the original draft embodied in the present Bill will be found to have been considerably altered both in substance and in form. Many of the amendments made have been suggested in the communications received by us from the various authorities consulted, or have been borrowed from the English Stamp Acts of 1870. The rest (which are chiefly of a formal nature) have been adopted with a view to clearness or simplification.

We proceed to notice the more important of them.

4. The definitions of the following terms, namely:—

"Affidavit,"	"Letter of Credit,"
"Banker,"	"Negotiable Instrument,"
"Bottomry-Bond,"	"Promissory Note,"
"Respondentia-Bond,"	"Property,"
"Counterpart,"	"Protests,"
"Impressed,"	"Stamp,"
"Instrument,"	"Stamp-law,"

have been omitted; of these, "Bottomry-Bond" and "Respondentia-Bond" are covered by the definition of "Mortgage," and "Letter of Credit" by that of "Bill of Exchange." The rest have been omitted as superfluous.

5. The definitions of the following instruments, namely—"Charter-party," "Composition-deed," "Delivery-order," "Warrant for goods" (described in the former Bill and in the existing law as "Dock-warrant") and "Notarial Act," have been transferred to the first schedule, as these instruments are not mentioned elsewhere.

6. The definition of "Bill of lading" has been so drawn as to exclude receipts given for goods received by cargo boats for shipment within the limits of a port.

7. The definition of "Bond" has been enlarged so as to include expressly the ordinary "khātā" or "tamassuk," and also instruments securing the repayment of a loan in kind.

8. The definitions of "Chief Controlling Revenue Authority" and "Collector" have been extended so as to include certain persons to whom the Government may delegate the functions of these authorities under the Act.

9. The term "Conveyance" has been expressly limited to transfers of property (whether movable or immovable) on sale, as it is in the English Stamp Act.

10. "Lease" has been made to include a "pattā," also a kabūliyat where the latter instrument is not a counterpart of a lease but is the only instrument passing between the parties.

11. The definition of "Mortgage-deed" has been enlarged, so as to include all instruments with the exception of a particular class of documents therein specified, pledging movable property. This change goes to maintain the existing law.

12. The term "Receipt" has for the purposes of the stamp-law been enlarged to include all acknowledgments of the discharge of a debt, whether by the payment of money, delivery of goods or otherwise, and all acknowledgments of the receipt of money, bills of exchange, promissory notes and cheques, whether in satisfaction of a debt or otherwise; but in connection with this extension of the term, the schedule of exemptions should be referred to.

13. "Settlement" has been re defined, so as to exclude dispositions of property for religious or charitable purposes; such dispositions will accordingly be stamped as "Instruments of Gift," which are by the Bill made chargeable as "Conveyances."

14. We have in section 8, at the instance of the Government of India in the Financial Department, made the power to reduce or remit stamp-duties retrospective as well as prospective.

15. In section 11, which corresponds with section 42 of the former Bill, the obligation to cancel an adhesive stamp by writing the name or initials of the person affixing the same across it has been omitted, it being simply provided, in accordance with the existing law, that the stamp shall be cancelled in such manner as effectually to prevent its being used again. The obligation imposed by the Bill as introduced was, it appears to us, unsuited to the very large number of cases in which the person affixing the stamp would be unable to write.

16. The effect of the definition of the term "duly-stamped" when applied to sections 12, 13, 14, and 15, is to invalidate all instruments in respect of which the rules laid down by these sections have been violated; but it will be seen, on reference to sections 35 and 36, that provision is made for validating such instruments on easy terms.

17. Section 7 of the former Bill in regard to the misapplication or wrong use of any particular description of stamps has been omitted as now unnecessary, its object being effected by the definition just referred to taken in conjunction with section 9.

18. In section 18, corresponding with section 9 of the former Bill, the period within which an instrument executed out of British India may be stamped has been extended from one to two months.

19. In section 19 we have, following the English Act, introduced a proviso protecting a person who in good faith takes a foreign bill bearing a proper stamp, though it may afterwards turn out that such stamp was not affixed in accordance with the law.

20. The provision as to the rate of exchange in respect of the Mauritius dollar in section 21 of the former Bill has been omitted from section 20, as it is understood that the rupee has been substituted for the dollar currency in that place.

21. Sections 25 and 26 (corresponding to section 34 (b) and section 12 of Act XVIII of 1869) and section 29 (which is altogether new) have been framed on the lines of the sections of the English Act relating to valuations for duty.

Section 28, which is a generalization of section 34 (a) of Act XVIII of 1869, is similarly taken from the English law.



22. The provisions of chapter 3 (relating to adjudication) have been made expressly applicable to instruments or drafts of instruments brought to the adjudicating officer prior to their execution. It has been a question under the present law whether any person could, before executing an instrument, claim an adjudication as to the amount of duty to which such instrument would be liable, and we think it desirable to enable him to do so.

23. The provision in this chapter empowering the Collector to require an abstract to be furnished to him is taken from the English Act. It is obviously useful as saving the Collector's time when the document is a lengthy one.

24. The obligation to examine all instruments coming before them in the execution of their duty, and the power of impounding such as appear to be not duly stamped, have been extended, by section 34, to all persons having by law or consent of parties authority to receive evidence, in which category are included not only all judicial officers, but persons acting as arbitrators, special commissioners and the like, and to all executive officers having charge of any office, except police-officers. Under one or other of these heads, it is thought, all persons having any public duty to discharge, and whose position and standing are such as to justify their being invested with such powers, will be found to be included. It would for obvious reasons be inexpedient to assign such functions to police-officers. Power has been given to the local Governments to declare who for the purposes of this chapter (IV) shall be deemed to "have charge of an office."

25. The penalty leviable by a Civil Court before admitting in evidence an instrument not duly stamped has, by section 35, been increased from four to ten times the deficient amount of duty, and it is provided further that in no case shall the fine levied be less than five rupees; but the Collector is, by section 37, empowered to remit any portion of the amount so levied in excess of the minimum fine of five rupees.

26. By section 38, the Collector is authorized to levy a fine, the amount of which is in no case to be less than five rupees, and which may extend to the amount leviable in the Civil Courts under section 35. The provision of the former Bill in regard to the levy of interest on the unpaid amount of any duty chargeable has been omitted, as likely to cause trouble and inconvenience wholly disproportionate to the advantage to be gained by its retention.

27. The power given to the Collector under the former Bill of prosecuting before a Magistrate any person who might appear to have committed a criminal offence in regard to the stamping of any instrument, irrespective of the levy of deficient duty or penalty in respect of such instrument, has been retained, but subject to the condition that no such prosecution shall be instituted unless the deficient duty and penalty are not paid, or it appears to the Collector that the neglect or omission to use the proper stamp proceeded from an intention to evade payment of the duty.

28. The provision of the former Bill enabling a Collector to recover any deficient amount of stamp-duty or any penalty payable under this chapter as an arrear of revenue, has been omitted.

When the person from whose custody the instrument has come has not been concerned in the execution of it, it seems to us that it would, generally speaking, be unfair to *compel* him to pay, and when he has been so concerned, the proper course clearly is to prosecute him for the offence he has committed.

29. The third proviso to section 35 is intended to settle an important question, regarding which there is at present a conflict of opinion, namely, the question as to whether an objection for want of stamp can be allowed in appeal when the document has been received in evidence in the Court below. We think it should not be allowed. The advantage gained to the revenue by allowing it seems to us to be more than counterbalanced by the delay and expense which must frequently be caused to suitors when a document forming the basis of the decision in the Court below is rejected on a purely technical ground in appeal. It might no doubt be provided that, on the defect being brought to notice in appeal, the party relying on the document might remedy it by paying in the deficient stamp-duty and penalty in the Appellate Court; but there would frequently be cases in which, being the respondent, he would not be present, or in which, if present, he would not have the money at hand at the moment, or in which again he would find it more to his interest to substitute other evidence for that objected to; and in such cases the result would usually be a postponement or remand. For these reasons we have deemed it best to provide that a document once admitted shall not afterwards be objected to; but for the protection of the revenue, we have in section 51 given power to the Appellate Court, either of its own motion or on the application of the Collector, to take the question of the stamp-duty into consideration; and if it declares that a higher duty or penalty was payable than was actually paid and the deficiency is not then paid, or it appears that there was an intention to evade the stamp-law, the Collector may, notwithstanding the admission of the document in evidence, prosecute for any offence that may have been committed.

We consider such a power necessary, not only in cases in which a lower court has pronounced an erroneous decision on a question of liability to stamp-duty, but still more in the much larger class of cases in which it has overlooked the point altogether.

30. The provisions of section 50, corresponding with section 47 of the former Bill, have been so modified as to confine the references to such Courts as are presided over by not less than three Judges.



31. The provisions allowing a refund in the case of spoiled adhesive stamps and of instruments void for want of registration have been omitted. It would be almost impossible to devise adequate protection against frauds on the revenue if refunds were granted in the case of spoiled adhesive stamps; and it seems expedient to provide for the mitigation of any of the consequences attaching to neglect of the registration law.

32. In modification of the absolute prohibition of the sale of stamps by any person other than a licensed vendor contained in the former Bill, it is now provided (by implication in section 66) that a person who has in good faith purchased a stamp for his own use may, in the event of his not requiring the same, resell it. This change renders unnecessary the retention of the provision of section 80 of the former Bill for the recovery in the way of a refund of the value of a stamp purchased by any person for his own use which he does not require.

33. We have, in the case of a spoilt stamped paper on which no instrument has been executed, made the period within which an application must be made for a refund run from the date of the purchase of such stamp from the stamp-vendor instead of from the time at which it is spoilt. By so doing we get rid of an issue of fact on which much false evidence would be likely to be adduced.

34. In section 57, the obligation of giving a receipt has been confined to cases in which the money paid, or the value of the property delivered, exceeds 20 rupees.

35. A provision equivalent to that of section 51 of the General Stamp Act, 1869, has been introduced in section 58 with the object of giving the utmost possible publicity to the requirements of the stamp-law.

36. The maximum limit of fine for the offence of under-stamping has been raised (section 57) from 200 rupees to 500 rupees; but on the other hand it has been provided when any person from whom any penalty has been recovered under chapter IV is prosecuted and convicted in a Criminal Court, the amount of the penalty so paid is to be allowed as a set-off against, and to be deducted from, the amount of any fine which he may be sentenced to pay under this chapter.

37. In lieu of the provision of the former Bill rendering the parties to an instrument in which the full consideration passing under such instrument is not truly set forth in all cases liable to a fine of five times the amount of the proper duty which would have been payable if the consideration were truly stated, together with a further fine which might amount to 500 rupees, the liability of such persons has been restricted (section 61) to cases in which there appears to have been a fraudulent intention; and a single fine without any minimum limit, but with a maximum limit of 5,000 rupees (the limit fixed in section 35 of the present Act for the similar offence when committed by a person employed professionally in the preparation of the instrument) has been provided. The minimum limit of fine fixed by section 35 of the present Act has likewise been abolished, and all parties concerned in the wilful suppression or misrepresentation as regards the amount of the consideration given for, or the value of, the property to which the instrument relates, whether they are the executants of, or the persons employed in drawing up, such instrument, are made punishable in like degree. The effect of these alterations is to simplify, and probably on the whole to mitigate, the existing law.

38. By section 69 we have made an offence committed in respect of any instrument triable in any place in which such instrument may be found, as well as in any place in which it would be triable under the Criminal Procedure Code.

39. We now proceed to notice the changes we have made in the schedules. To begin with, we have thrown the schedule of *ad valorem* duties and that of fixed duties into a single schedule arranged in alphabetical order, which we think will be found simpler and easier for reference. We have further made changes both of substance and of form in several of the articles. The Bill as introduced provided for an increase of about 50 per cent. in the duty on bills of exchange and promissory notes payable otherwise than on demand; but it has seemed to the majority of us that, except under circumstances of considerable financial pressure, we should not be warranted in imposing this additional tax upon the commerce of the country, especially at a season of comparative depression like the present. We have accordingly amended the Bill so as to keep the duties on these instruments at their present rates.

40. In connection with the subject of bills of exchange, we may further mention that we have deemed it unnecessary to make any change in the existing law by which the duty payable on bills drawn in sets is distributed over the several parts. We have accordingly omitted the foot-note to the first schedule of the Bill as introduced, and inserted a table like that contained in the existing Act.

41. We have in article 29 expanded article 3 of the first schedule to the Bill as introduced, first by extending it to hypothecations of movable property, and secondly by extending it (with duty equal to that on bills of exchange) to cases when the loan is repayable more than three months, but not more than one year, from the date of the instrument. This, we believe, will afford considerable relief in a very large class of mercantile transactions which would otherwise be chargeable with the mortgage-duty.

42. Policies of insurance have been divided into two classes—(1) marine policies, and (2) all other policies, including life policies. For the first, it is proposed to maintain the rates prescribed by the existing law. In the present days of quick communications marine policies have a very short currency, in most cases not exceeding three months, and the number of

policies of this class issued is much greater than formerly. There is consequently, in the opinion of the Committee, no good ground for reverting, as the original Bill would have done, to the higher rates of duty which were charged previous to 1869. As regards life and other kinds of insurances, the case is different, and some increase seems permissible. The rates we propose for them are medium rates, 25 per cent. below the rates laid down in the former Bill, and 50 per cent. in excess of the rates charged on policies of insurance generally under the existing law.

43. The Bill as introduced omitted the minimum rate of two annas to which bonds and other instruments chargeable as bonds involving an amount not exceeding 25 rupees are subject under the present Stamp Act. The effect was to make every bond and other instruments similarly chargeable involving an amount, however small, liable to a duty of four annas. As a compromise between this rate, which in the case of very small transactions would in our opinion be unduly heavy, and the rates prescribed by the existing law, we propose that the two annas rate be continued in respect of bonds and other instruments chargeable at bond-rates where the amount secured by such instrument does not exceed ten rupees.

44. We have provided that the duty on amounts above Rs. 1,000, both in the case of the "Bond" class, and the "Conveyance" class of instruments, shall ascend by steps of Rs. 2-8 and Rs. 5 in lieu of Rs. 5 and Rs. 10, respectively, as provided by the former Bill. The effect of this reduction is to maintain the existing rates of duty on amounts ranging between Rs. 1,000 and Rs. 10,000 in respect of Bonds and Conveyances, and the several instruments similarly chargeable.

45. We have in article 20 inserted words to make it clear that only copies certified by a public officer are chargeable with duty.

46. As important additions to the schedule we desire to mention—

Bought and sold notes (No. 45), and

Enrolment of a vakil under the letters patent of a High Court (No. 25), and among omissions we would direct attention to article 52, by which the duty it was proposed to take on receipts between 10 rupees and 20 rupees has been abandoned.

47. The duty payable on articles of clerkship (No. 8) we propose to reduce from 500 rupees, the amount chargeable under the existing law and under the Bill as introduced, because a new duty of 250 rupees is imposed (by article 26) on enrolment as an Attorney.

48. The entries in the exemption schedule are for the most part transferred from existing enactments or from notifications issued by the Government under the powers conferred by the present Stamp Act; but among those now added we may mention—

(1.) Receipts for payments of money exceeding 20 rupees, when such payment is made without consideration, as *e. g.*, in the case of a subscription to some religious, charitable or public object;

(2.) "Lease, pattá, kabúliyat or other undertaking to cultivate, occupy or pay rent for land granted to or by a cultivator without the payment or delivery of any fine or premium when a definite term is expressed and such term does not exceed one year or when the annual rent reserved does not exceed Rs. 100.

(3.) "Counterpart of any lease granted to a cultivator."

49. We think that such instruments as "Articles of Association," which deal with important interests, may reasonably bear a somewhat higher duty than that to which they have heretofore been subjected; we propose therefore that the amount be raised from fifteen to twenty-five rupees.

50. We desire to acknowledge the valuable criticisms received from the Chambers of Commerce at Madras and Bombay, from Mr. Justice Sewell White and Mr. Justice Plowden, from Mr. C. D. Field, District Judge of Burdwan, from Mr. Jacob, Registrar of the Judicial Commissioner's Court, Central Provinces, from the Committee appointed by the Panjáb Government, and from Bábu Upendra Náth Mitra, Government Pleader, Dacca.

51. The publication ordered by the Council has been made; but the Bill has been so considerably altered by us that we are of opinion that it should be re-published.

The 28th August 1878.

F. R. COCKERELL.  
WHITLEY STOKES.†  
B. W. COLVIN.  
JOTINDRA MOHAN TAGORE.\*  
FAIZ ALI KHAN.  
T. H. THORNTON.  
G. H. P. EVANS.†  
E. C. MORGAN.

\* With all deference to the opinion of the other Members of the Select Committee, I beg to observe that I fail to see the reason why settlements made for religious and charitable purposes should not come under the same head as family settlements. Considering the



laudable objects for which the former are intended, they ought not, in my opinion, to be charged with a higher rate of stamp-duty than the latter.

With regard to article 50, clause (c), Schedule I (Power of Attorney), though in its present form it meets my objection respecting joint execution, I still take exception to it for this reason: when I took objection to this clause I did not mean that different attorneys for different objects should be constituted by one instrument. What I meant to say was that provision should be made to enable a person or persons to execute a power in favour of one or more persons to "act in more than one transaction or generally," such power to act being exercised simultaneously or concurrently by the persons named in the instrument. I have already stated my reasons for this proposed modification in my former note, and I need not repeat them here.

With these remarks I subscribe the report.

The 28th August 1878.

JOTINDRA MOHAN TAGORE.

† I AGREE with this report, except as to article 46 of Schedule I, which I think must be further altered or struck out altogether.

G. H. P. EVANS.

‡ ON consideration, I agree with Mr. Evans. The clause as it stands would apply to the statement of the balance in a banker's pass-book not signed by the constituent.

WHITLEY STOKES.

#### *List of Papers.*

Letter from Secretary to the Government of India, Financial Department, No. 3655, dated 30th September 1875.

Despatch from Secretary of State, No. 36, dated 7th September 1876.

Letter from Bábu Sri Kumar Sircar, dated 26th October 1877.

Despatch from Secretary of State, No. 63, dated 8th November 1877.

Letter from Secretary, Calcutta Trades' Association, dated 8th December 1877.

Ditto from Ganesh Wassoodeo Joshi, Secretary, Poona Arbitration Court, dated 18th December 1877, and enclosure.

Letter from W. M. Coghlan, Esq., District Judge, Tanna, to Honorary Secretary, Poona Arbitration Court, dated 21st December 1877.

Letter from Chairman, Madras Chamber of Commerce, to Hon'ble Whitley Stokes, c.s.i., dated 20th December 1877.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 262A., dated 24th December 1877 and enclosures.

Proceedings of the Government of the North-Western Provinces in the Judicial (Civil) Department for August 1876, Nos. 1 to 15.

Letter from Personal Assistant to the Chief Commissioner, Oudh, to Secretary to Government of India, Home Department, No. 484, dated 10th February 1877, and enclosures.

Endorsement by the Financial Department, forwarding copy of a letter from Additional Secretary to Government of India, Financial Department, to Secretary, Calcutta Trades' Association, No. 2824, dated 22nd December 1877.

Remarks by the Hon'ble Mr. Justice J. Sewell White, dated 3rd January 1878.

Memorial from Arbitration Court, Ratnágiri, dated 24th December 1877.

Ditto	ditto,	Kheda,	"	25th	"	"
Ditto	ditto,	Tisgaon,	"	26th	"	"
Ditto	ditto,	Junar,	"	26th	"	"
Ditto	ditto,	Kaládgi,	"	26th	"	"
Ditto	ditto,	Guhágar,	"	27th	"	"
Ditto	ditto,	Supe,	"	27th	"	"

Letter from Under-Secretary to Government, Bombay, No. 7432, dated 10th December 1877, and enclosures.

Letter from Under-Secretary to Government, Bombay, No. 7688, dated December 1877, and enclosures.

Endorsement by the Financial Department, No. 151, dated 8th January 1878, transferring a letter from Secretary to Government of Bengal, No. 3347, dated 19th December 1877, and enclosures.

Memorial from Arbitration Court, Tembhurni, dated 25th December 1877.

Ditto ditto, Indápore, " 26th " "

Letter from Secretary, Rajsháhái Association, No. 30, dated 15th January 1878, and enclosure.

Circular letter to Local Governments and Administrations (Nos. 83—91, dated 15th January 1878).

Letter from Registrar, High Court, Calcutta, Original Side, dated 19th January 1878, and enclosure.



Letter from Bábu Upendra Náth Mittra, Government Pleader, Dacca, dated 19th January 1878.

Letter from Officiating Secretary to Chief Commissioner, Mysore, No. 9060—10J., dated 19th January 1878, and enclosure.

Letter from Under-Secretary to Government, Bombay, No. 509, dated 24th January 1878, and enclosure.

Letter from J. Edalji, Esq., Bombay, dated 21st January 1878.

„ „ Bábu S. K. Dutt, Narsinghpur, Central Provinces, dated 25th January 1878.

Endorsement by the Financial Department, forwarding copies of—

Notification by Financial Department, No. 3348, dated 25th January 1878.

„ „ „ „ No. 462, dated 9th September 1870.

Letter from Officiating Secretary to Chief Commissioner, Central Provinces, No. 256-14, dated 21st January 1878, and enclosures.

Letter from Registrar, High Court, Bombay, to Hon'ble Whitely Stokes, c.s.i., No. 1514, dated 1st December 1877, and enclosures.

Letter from Secretary to Government of Bengal, No. 235, dated 24th January 1878, and enclosures.

Letter from Secretary to Government of Bengal, No. 309, dated 30th January 1878, and enclosures.

Letter from 1st Judge, Calcutta Court of Small Causes, No. 30, dated 23rd January 1878.

Endorsement by the Government of Bengal, No. 341, dated 2nd February 1878, forwarding copy of Note by Collector of Durbhunga, dated 28th January 1878.

Memorial of the British Indian Association, dated 2nd February 1878.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 41A., dated 4th February 1878.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 47A., dated 6th February 1878, and enclosure.

Memorial from Arbitration Court, Násik, Bombay, dated 24th December 1877.

Letter from Officiating Secretary to Chief Commissioner, Central Provinces, No. 541—14, dated 11th February 1878.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 57A., dated 14th February 1878, and enclosure.

Letter from Joint-Magistrate and Deputy Collector, Twenty-four Parganás, to Hon'ble Whitley Stokes, c.s.i., dated 21st February 1878.

Letter from Secretary to Chief Commissioner, Assam, No. 263, dated 18th February 1878, and enclosures.

Letter from Secretary to Government of Bengal, No. 525, dated 26th February 1878.

Letter from Under-Secretary to Government, Bombay, No. 1264, dated 26th February 1878, and enclosure.

Letter from Officiating Secretary to Chief Commissioner, Mysore, No. 10260—14J., dated 22nd February 1878, and enclosures.

Letter from Under-Secretary to Government, Bombay, No. 1171, dated 21st February 1878, and enclosure.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 68A., dated 28th February 1878, and enclosures.

Letter from Joint-Magistrate and Deputy Collector, Twenty-four Parganás, to Hon'ble Whitley Stokes, c.s.i., dated 26th February 1878.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 80A., dated 5th March 1878.

Letter from Officiating Secretary to Government, Panjáb, No. 927, dated 5th March 1878, and enclosures.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 49—50A., dated 9th February 1878, and enclosures.

Ditto ditto ditto No. 87A., dated 11th March 1878, and enclosures.

Letter from Acting Under-Secretary to Government, Bombay, No. 2051, dated 30th March 1878, and enclosures.

Ditto ditto ditto No. 2471, dated 20th April 1878, and enclosures.

Letter from Chief Secretary to Government, Madras, No. 675, dated 30th March 1878, and enclosures.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 126A., dated 19th April 1878, and enclosure.

Letter from Acting Under-Secretary to Government, Bombay No. 2969, dated 16th May 1878, and enclosure.

Letter from Officiating Secretary to Government, Panjáb, No. 2020, dated 11th May 1878, and enclosure.

Extract from a letter from Judge, Small Cause Court, Agra, dated 27th May 1878.

Letter from Officiating Chief Commissioner, Ajmer Mairwára, No. 350, dated 30th May 1878, and enclosures.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 215A., dated 21st June 1878.

Office Memorandum from Financial Department, No. 2353, dated 14th August 1878.

## No. II.

## THE STAMP BILL, 1878.

## CONTENTS.

## PREAMBLE.

## CHAPTER I.

## PRELIMINARY.

## Sections.

1. Short title.  
Local extent.  
Commencement.
2. Repeal of enactments.
3. Interpretation-clause.
4. Schedules to be read as part of Act.

## CHAPTER II.

## STAMP-DUTIES.

## A.—Of the liability of Instruments to Stamp-duty.

5. Instruments liable to stamp-duty.
6. Several instruments used in single transaction.
7. Instrument coming within several headings of schedule.  
Proviso as to instruments with several objects.
8. Power to reduce or remit rates of stamp-duty.

## B.—Of Stamps and the mode of using them.

9. Duties how to be paid.
10. Use of adhesive and impressed stamps.
11. Cancellation of adhesive stamps.
12. How instruments are to be written and stamped.
13. Only one instrument to be on same stamp.
14. Employment of single impressed stamp.
15. Employment of several stamped papers.
16. Denoting.

## C.—Of the time of stamping instruments.

17. Instruments executed in British India.
18. Instruments other than bills, cheques and notes executed out of British India.
19. Bill, cheques, and notes drawn out of British India.

## D.—Of valuation for Stamp-duty.

20. Conversion of amount expressed in certain foreign currencies.
21. Conversion of amount expressed in other foreign currencies.
22. Stock and marketable securities to be valued.
23. Effect of statement of value.
24. Instruments reserving interest.
25. How conveyance in consideration of a debt, or subject to future payment, &c., to be charged.
26. Valuation in case of annuity, &c.
27. Stamp where value of subject-matter is indeterminate.
28. Facts affecting *ad valorem* duty to be set forth in instrument.
29. Direction as to duty in the case of certain conveyances.

## E.—Duty by whom payable.

## Sections.

30. Duties by whom payable.

## CHAPTER III.

## ADJUDICATION OF DOUBTS AS TO STAMP.

31. Adjudication of doubt as to proper stamp.  
Collector may call for, and refuse to proceed without, evidence.  
Proviso.
32. Certificate by Collector.
33. Payments under this chapter how made.

## CHAPTER IV.

## INSTRUMENTS NOT DULY STAMPED.

34. Examination and impounding of instruments.
35. Instruments not duly stamped inadmissible in evidence, &c.  
Proviso—  
1st,—Instruments admissible on payment of duty and penalty;  
2nd,—and in certain criminal proceedings;  
3rd,—Admission of instrument not to be questioned.
36. Instruments impounded how dealt with.
37. Collector's power to refund penalty paid under section 35.
38. Collector's power to stamp instruments impounded.
39. Instruments insufficiently stamped by accident.
40. Endorsement of instruments on which duty has been paid under section 35, 38, or 39.
41. Levy of penalty no bar to prosecution.  
Proviso.
42. Persons paying duty or penalty may recover same in certain cases.
43. Remission of penalty levied under section 35 or 38.
44. Non-liability for loss of instruments sent under section 36.  
Deposit of copy of instrument so sent.
45. Power of payee in case of bills, notes, and cheques received by him unstamped.

## CHAPTER V.

## REFERENCE AND REVISION.

46. Procedure where Collector entertains doubt as to duty chargeable.
47. Reference to High Court.
48. Power of Court to call for further particulars.
49. Procedure in disposing of reference.
50. Reference by other Courts to High Court.
51. Revision of certain decisions of Courts regarding the sufficiency of stamps.

## CHAPTER VI.

## REFUNDS.

52. Allowance for spoiled stamps.
53. Allowance for misused stamps.
54. Allowance how to be made.



## CHAPTER VII.

## SUPPLEMENTAL PROVISIONS.

## Sections.

55. Powers to make subsidiary rules.
56. Approval and publication of rules.
57. Procedure where receipts are required.
58. Act to be translated, indexed, and sold cheaply.

## CHAPTER VIII.

## CRIMINAL OFFENCES AND PROCEDURE.

59. Penalty for executing instrument on paper not duly stamped.
60. Penalty for failure to cancel adhesive stamp.
61. Penalty for omission to comply with the provisions of section 28.
62. Penalty for refusal to give receipt, and for devices to evade duty on receipts.
63. Penalty for not making out policy, or making, &c., policy not duly stamped.
64. Penalty for not drawing full number of bills or marine policies purporting to be in sets.
65. Penalty for uttering instrument with stamp removed from another; For devices to defraud the revenue.
66. Penalty for breach of rule relating to sale of stamps and for unauthorized sale.
67. Institution and conduct of prosecutions.
68. Magistrates having jurisdiction.
69. Place of trial.
70. Operation of other laws not barred.

## SCHEDULE I.

## STAMP-DUTY ON DIFFERENT INSTRUMENTS.

## SCHEDULE II.

## INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

## SCHEDULE III.

## ACTS REPEALED.

*A Bill to consolidate and amend the law relating to Stamps.*

## CHAPTER I.

## PRELIMINARY.

Short title. 1. This Act may be called "The Stamp Act, 1879."

Local extent. It extends to the whole of British India;

Commencement. And it shall come into force on the first day of January 1879.

2. On and after that day the Acts specified in the third schedule shall be repealed to the extent specified in the third column of the same schedule. But all rules framed under the General Stamp Act, 1869, and then in force shall, so far as they are consistent with this Act, be deemed to have

been made hereunder. And all references made to the General Stamp Act, 1869, in enactments passed subsequently thereto shall be deemed to be made to this Act.

3. In this Act, unless there is something repugnant in the subject or context,—

Interpretation-clause.

(1.) "Bill of exchange" includes also a hundi and a letter of credit:

(2.) "Bill of lading" means any instrument signed by the owner of a vessel or his agent, acknow-

ledging the receipt of goods therein described, and undertaking to deliver the same at a place and to a person mentioned or indicated in such instrument; but does not include any such instrument when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1875, and are to be delivered at another place within the limits of the same port:

(3.) "Bond" means—

(a) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be;

(b) any instrument attested by a witness or witnesses and not payable to order or bearer, whereby a person obliges himself to pay money to another; and

(c) any instrument so attested whereby a person obliges himself to deliver grain or other agricultural produce to another:

(4.) "Cheque" means a bill of exchange drawn on a banker or person carrying on the business of banking, and payable on demand:

(5.) "Chief Controlling Revenue Authority" means, in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces, the Board of Revenue; in the Presidency of Bombay, outside the limits of the town of Bombay, a Revenue Commissioner; in the Punjab, the Financial Commissioner; and elsewhere, the Local Government or such officer as the Local Government may from time to time, by notification in the official Gazette, appoint by name or in virtue of his office in this behalf:

(6.) "Collector" means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras, or Bombay, respectively, and, without those limits, the Collector of a District, and includes a Deputy Commissioner and any officer whom the Local Government may from time to time, by notification in the official Gazette, appoint by name or in virtue of his office in this behalf:

(7.) "Conveyance" means any instrument by which property (whether movable or immovable) is transferred on sale.

(8.) "Duly stamped" as applied to an instrument means stamped or written upon stamped paper in accordance with the law applicable to such instrument when it was first executed.



(9.) "Instrument of partition" means any instrument whereby persons interested in property, jointly or in common, or as co-parceners, or as members of an undivided family, divide or agree to divide such property in severalty, and includes also a final order for partition passed by any Revenue authority:

(10.) "Lease" includes also a pattá, and a kabúliyat, or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy, or pay rent for immovable property:

(11.) "Mortgage-deed" includes every instrument (other than an instrument mentioned in the first schedule, No. 29) whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, one person transfers, or purports to transfer, to another a right over specific property:

(12.) "Paper" includes vellum, parchment, or any other material on which an instrument may be written:

(13.) "Policy of insurance" means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage, or liability arising from an unknown or contingent event:

(14.) "Power-of-attorney" means any instrument (other than a document chargeable with a fee under the law relating to Court-fees for the time being in force) empowering a person to act in the stead of the person executing it:

(15.) "Receipt" means any note, memorandum, writing, or advertisement whatsoever, whereby any goods are acknowledged to have been received in satisfaction of a debt, or whereby any money or any bill of exchange, cheque or promissory note is acknowledged to have been received, or whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports, any such acknowledgment, whether the same is or is not signed with the name of any person:

(16.) "Schedule" and "schedules" respectively mean a schedule and schedules to this Act annexed:

(17.) "Settlement" means any disposition in writing of movable or immovable property—

(a) which is made in consideration of marriage, or

(b) which, not being testamentary, is made for the purpose of dividing the property of the settler among his family or those for whom he desires to provide.

It includes an agreement in writing to make such a disposition:

(18.) "Vessel" means anything made for the conveyance by water of human beings or property:

(19.) "Written" and "writing" include every mode in which words or figures can be expressed upon paper

4. The schedules and everything therein contained are to be read and construed as part of this Act.

Schedule to be read as part of Act.

## CHAPTER II.

### STAMP-DUTIES.

#### A—Of the liability of Instruments to Stamp-duty.

5. Subject to the exemptions contained in the second schedule, the following instruments shall be liable to stamp-duty of the amount indicated in the first schedule as the proper duty therefor respectively, that is to say:—

(a) every instrument mentioned in the same schedule, and executed in British India on or after the first day of January 1879;

(b) every bill of exchange, cheque, or promissory note drawn or made out of British India on or after that day and accepted or paid, or presented for acceptance or payment, or endorsed, transferred, or otherwise negotiated, in British India; and

(c) every instrument (other than a bill of exchange, cheque, or promissory note) mentioned in the same schedule, executed out of British India on or after that day, and relating to any property situate, or to any matter or thing done or to be done, in British India.

6. When in the case of any conveyance, lease, mortgage, or settlement several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the *ad valorem* duty prescribed for such conveyance, lease, mortgage, or settlement in the first schedule, and the other instruments shall be chargeable with such other duty as may be prescribed for them in that schedule; but such last-mentioned duty shall not exceed the *ad valorem* duty payable in respect of the principal instrument.

The parties may determine for themselves which of such instruments shall, for the purposes of this section, be deemed to be the principal instrument.

7. An instrument so framed as to come within two or more of the descriptions in the first schedule shall, when the rates chargeable thereunder are different, be charged with the highest of such rates:

Provided that any such instrument purporting to effect several distinct objects shall be chargeable with the aggregate amount of the duties to which instruments effecting separately each of such objects would be liable under this Act.

8. The Governor-General in Council may from time to time, by order published in the *Gazette of India*, reduce or remit whether prospectively or retrospectively, in the whole or any part of British India, the duties chargeable under this Act on all or any of the instruments mentioned in the first schedule, or on any particular class of such instruments, or on any of the instruments belonging to such

Power to reduce or remit rates of stamp-duty.

Instrument coming within several descriptions of schedule.

Proviso as to instruments with several objects.

"Schedule," "schedules."

"Settlement."

"Vessel."

"Written," "writing."

class, or on any of the instruments mentioned in the same schedule, when executed or granted by or to any particular class of persons, or by or to any members of such class,

and may in like manner cancel or vary such order to the extent of the powers hereby given.

Every such cancellation or variation shall be published in the *Gazette of India*.

#### B.—Of Stamps and the mode of using them.

9. Except as otherwise expressly provided in this Act, all stamp-duties which may from time to time be chargeable by law in respect of any instruments shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

(a) according to the provisions herein contained, or

(b) when no such provision is applicable thereto, as the Governor-General in Council may from time to time by rule direct.

10. The following instruments may be stamped with adhesive stamps, namely:—

(a) instruments chargeable with the duty of one anna;

(b) bills of exchange and promissory notes drawn or made out of British India; and

(c) transfers by endorsement of shares of public companies and associations

Unless the Governor-General in Council otherwise directs, all other instruments shall be stamped with impressed stamps only.

11. Whoever affixes any adhesive stamp to any instrument liable to duty shall, at the time of affixing the same, cancel

such stamp in such manner as to show that it has been used, and so that the same shall be incapable of being used for any other instrument.

Any instrument bearing an adhesive stamp which has not been cancelled in manner herein required shall, so far as such stamp is concerned, be deemed to be unstamped.

12. Every instrument written upon stamped paper shall be written in such manner, and every instrument for which an adhesive stamp is used shall be so stamped, that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

13. No second instrument chargeable with stamp-duty shall be written upon a piece of stamped paper upon which an instrument chargeable with stamp-duty has already been written: provided that nothing in this section shall prevent an endorsement being made upon any instrument for the purpose of transferring any right created or evidenced thereby.

14. When an impressed stamp is used to defray the amount of duty with which any instrument is chargeable, such amount shall be defrayed by a single stamp, except when such amount exceeds one thousand rupees, in which case it may be defrayed by two or more impressed stamps of which the aggregate amount is the amount so required:

Provided that, when a single impressed stamp of any amount less than one thousand rupees is not procurable on application to the Collector or stamp-vendor appointed under the rules hereinafter mentioned, it shall be lawful, on such Collector or stamp-vendor making a certificate to that effect, for the person requiring such stamp to defray the duty chargeable by two or more impressed stamps, of which the aggregate amount is not less than the amount of such duty:

Provided also that when any instrument cannot conveniently be written on a single piece of stamped paper bearing a stamp of the amount required for such instrument, it may be commenced on such piece of paper, and when such piece of paper is filled, be continued on one or more pieces of paper each bearing a stamp of eight annas, or when the amount of duty chargeable in respect of such instrument is less than eight annas, of the amount so chargeable.

15. When more stamped papers than one are used under section fourteen for an instrument chargeable with stamp-duty, each paper so used shall contain a part of the instrument.

16. Where the duty with which an instrument is chargeable, or the exemption of such instrument from duty, depends in any manner upon the duty paid upon another instrument, the payment of such last-mentioned duty shall, if application be made in writing to the Collector for that purpose, and on production of both the instruments, be denoted upon such first-mentioned instrument in such manner as the Governor-General in Council may from time to time by rule prescribe.

#### C.—Of the Time of stamping Instruments.

17. Instruments chargeable with stamp-duty and executed in British India shall be stamped before or at the time of execution.

18. Every instrument chargeable with such duty executed out of British India, and not being a bill of exchange, cheque or promissory note, may be stamped within two months after it has been first received in British India; or where such instrument cannot, with reference to the description of stamp prescribed for such instrument, be duly stamped by a private person, it may be taken within the said period of two months to the Collector, and he shall stamp the same, in such manner as the Governor-General in Council may from time to time by rule prescribe, with a stamp of such value as the person presenting such instrument may require and pay for.

19. The first holder in British India of any bill of exchange, cheque, or promissory note drawn or made out of British India shall, before he presents the same for acceptance or payment, or endorses, transfers, or otherwise negotiates the same in British India, affix thereto the proper stamp and cancel the same, unless such stamp has been already affixed and cancelled:

Provided that if, at the time any such bill, cheque, or note comes into the hands of any holder



thereof in British India, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section eleven, and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled. But nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

*D.—Of Valuations for Stamp-duty.*

20. When an instrument is chargeable with *ad valorem* duty in respect of an amount expressed in pounds sterling, pounds currency, francs, or dollars, such duty shall be calculated on the value of such money in the currency of British India according to the following scale:—

One pound sterling or pound currency is equivalent to ten rupees:

One hundred francs are equivalent to forty rupees:

One Mexican or China dollar is equivalent to two rupees four annas:

21. When an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any other foreign or colonial currency, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.

22. When an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable security, such duty shall be calculated on the value of such stock or security according to the average price thereof on the day of the date of the instrument.

23. When an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it is, so far as regards the subject-matter of such statement, to be deemed duly stamped, unless or until it is shown that such statement is untrue, and that the instrument is in fact insufficiently stamped.

24. When interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

25. When any property is conveyed to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with *ad valorem* duty.

26. When an instrument is executed to secure the payment of an annuity, or other sum payable periodically, or when the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument, or the consideration for such conveyance (as the case may be), shall for the purposes of this Act be deemed to be—

(a) when such sum is payable for a definite period so that the total amount to be paid can be previously ascertained, such total amount;

(b) when such sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of the execution of such instrument or conveyance, the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years next after the date of such instrument or conveyance; and

(c) when such sum is payable for an indefinite time terminable with any life in being at the date of the execution of such instrument or conveyance, the total amount which will or may be payable as aforesaid during the period of twelve years next after the date of such instrument or conveyance.

27. When the amount or value of the subject-matter of any instrument chargeable under this Act with *ad valorem* duty cannot be ascertained, nothing shall be recoverable under such instrument more than the highest amount or value for which, if stated in an instrument of the same denomination, the stamp actually used would have been sufficient.

28. All facts and circumstances affecting the liability of any instrument to *ad valorem* duty, or the amount of *ad valorem* duty with which any instrument is chargeable, shall be fully and truly set forth in such instrument.

29. (a.) When any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts or parcels by different instruments, the consideration shall be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part or parcel is set forth in the conveyance relating thereto, and such conveyance shall be charged with *ad valorem* duty in respect of such distinct consideration.

(b.) When property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts or parcels by separate instruments to the persons by or for whom the same was purchased for distinct parts of the consideration, the conveyance of each separate part or parcel shall be charged with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(c.) When a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance is to be charged with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.



(d.) When a person having contracted for the purchase of any property, but not having obtained a conveyance, contracts to sell the whole, or any part or parts thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts or parcels, the conveyance of each part or parcel sold to a sub-purchaser shall be charged with *ad valorem* duty in respect only of the consideration moving from such sub-purchaser, without regard to the amount or value of the original consideration, and the conveyance of the residue (if any) of such property to the original purchaser shall be charged with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations moving from the sub-purchasers:

Provided that the stamp-duty on such last-mentioned conveyance shall in no case be less than one rupee.

(e.) When a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration moving from him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be charged with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller; or when such duty would exceed five rupees, with a duty of five rupees.

#### *E.—Duty by whom payable.*

30. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

(a) in the case of any instrument described in numbers 1, 10, 12, 13, 22, 27, 29, 30, 43, 53, 54, 56 and 59, clauses (a) and (b), of the first schedule—by the person drawing, making or executing such instrument:

(b) in the case of a policy of insurance—by the insured:

(c) in the case of a conveyance or lease—by the grantee or lessee:

(d) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the property comprised therein:

(e) in the case of an instrument of exchange—by the parties in equal shares: and

(f) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates.

### CHAPTER III.

#### ADJUDICATION OF DOUBTS AS TO STAMPS.

31. When any instrument, whether executed or not, and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) chargeable in respect of the same and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each

case direct, the Collector shall determine the duty (if any) to which, in his judgment, the instrument is liable:

and may for that purpose require to be furnished with an abstract of the instrument, and also with such evidence as he may deem necessary in order to show to his satisfaction whether all the facts and circumstances affecting the liability of the instrument to duty, or the amount of the duty chargeable thereon, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly:

Collector may call for abstract and evidence.

Provided that no evidence furnished in pursuance of this section shall be used against any person

Proviso.

in any proceeding whatever, except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty he may have incurred by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

32. When an instrument brought to the Collector under section thirty-one is chargeable with

Certificate by Collector.

duty and—

(a) the Collector determines that it is already fully stamped, or

(b) the duty determined by the Collector under section thirty-one, or such a sum as, with the duty already paid on the instrument is equal to the duty so determined, has been paid,

the Collector shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

When such instrument is not chargeable with duty, the Collector shall certify in manner aforesaid that such instrument is not so chargeable.

Any instrument upon which an endorsement has been made under this section shall be deemed to be duly stamped, or not chargeable with duty, as the case may be; and if chargeable with duty, shall be receivable in evidence or otherwise and may be acted upon and registered as if it had been originally duly stamped:

Provided that the Collector shall not make any such endorsement—

(a) on any instrument executed in British India and brought to him after the expiration of one month from the date of its execution:

(b) on any instrument executed out of British India and brought to him after the expiration of three months after it has been first received in British India; or

(c) on any instrument chargeable with the stamp-duty of one anna, or any bill of exchange or promissory note when brought to him after the drawing or execution thereof on paper not duly stamped.

33. The whole or any part of any payment under this chapter shall be made in stamps, or in cash, or partly in stamps and partly in cash, as the Governor-General in Council may from time to time by rule direct.

Payments under this chapter how made.

## CHAPTER IV.

## INSTRUMENTS NOT DULY STAMPED.

34. Every person having by law or consent of parties authority to receive evidence, and

*Examination and impounding of instruments.*

every person in charge of a public office except an officer of police, before whom any instrument chargeable with stamp-duty is produced, or comes in the execution of his duty, shall examine such instrument in order to ascertain whether it is duly stamped; and if it appears to any such person that such instrument is not duly stamped, he shall impound the same:

Provided that nothing herein contained shall be deemed to require any Magistrate or other Judge of a Criminal Court to examine or impound any instrument coming before him in the course of any proceeding other than a proceeding under chapter forty or chapter forty-one of the Code of Criminal Procedure:

Provided also that, in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

The Local Government may, from time to time, determine who shall be deemed to be for the purpose of this section persons in charge of public offices.

35. No instrument chargeable with stamp-duty shall be received in evidence in any suit or proceeding, or shall be acted upon or registered unless such instrument is duly stamped:

*Instruments not duly stamped inadmissible in evidence, &c.*

*Proviso.*

Provided that—

1st, any such instrument, not being an instrument chargeable with a duty of one anna only or a bill of exchange or promissory note, may be received in evidence on payment of the duty with which the same was chargeable under the law in force when it was first executed or (in the case of an instrument insufficiently stamped) of the amount required to make up such duty, together with a penalty of five rupees, or when ten times the amount of the proper stamp-duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such amount.

2nd, nothing herein contained shall prevent the reception of any instrument in evidence in any proceeding in a Criminal Court other than a proceeding under chapter forty or chapter forty-one of the Code of Criminal Procedure.

3rd, when an instrument has been admitted in evidence, such admission shall not, except as provided in section fifty-one, be called in question on the ground that the proper stamp-duty has not been paid in respect of such instrument.

36. When the person impounding an instrument under section thirty-four has by law or consent of parties authority to receive evidence and receives such instrument in

*Instruments impounded how dealt with.*

evidence upon payment of a penalty as provided by section thirty-five, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing, stating the amount of the duty and penalty levied in respect thereof.

In every other case the person so impounding an instrument shall send it in original to the Collector.

37. When a copy of an instrument is sent to a Collector under the first paragraph of section thirty-six, he may, if he thinks fit, refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument, or

*Collector's power to refund penalty paid under section 35.*

when such instrument has been impounded only because it has been written or stamped in contravention of sections twelve, thirteen, fourteen, or fifteen, he may refund the whole penalty so paid.

38. When the Collector impounds any instrument under section thirty-four, or receives any instrument sent to him under the second clause of section thirty-six, he shall adopt the following procedure:—

*Collector's power to stamp instruments impounded.*

(a.) If he is of opinion that such instrument is duly stamped, or is not an instrument chargeable with stamp-duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable (as the case may be), and shall upon application made to him in this behalf deliver such instrument to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct.

(b.) If the Collector is of opinion that such instrument is chargeable with stamp-duty under the law in force at the time it was first executed and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees; or if ten times the amount of the proper duty or of the deficient portion thereof exceeds five rupees, then such penalty not less than five rupees and not more than ten times the amount of such duty or portion as he thinks fit:

Provided that, when such instrument has been impounded only because it has been written or stamped in contravention of section twelve, thirteen, fourteen or fifteen, the Collector may, if he thinks fit, remit the penalty prescribed by this section.

Every certificate under clause (a) of this section shall be conclusive evidence of the facts stated therein.

Nothing in this section applies to an instrument chargeable with a duty of one anna only, or to a bill of exchange or promissory note.

39. If any instrument liable to stamp-duty under the law in force at the time it was first executed and which is unstamped or insufficiently stamped is produced by any person of his own motion before the Collector within one year from the date of its execution, and such person brings to the notice of the Collector the fact that such instrument is unstamped or insufficiently stamped, as the case may be, and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the

*Instruments insufficiently stamped by accident.*



Collector is satisfied that such instrument has not been duly stamped by reason of accident, mistake or urgent necessity, he may, instead of proceeding under sections thirty-four and thirty-eight, receive such amount and proceed as next hereinafter prescribed.

Nothing in this section applies to an instrument chargeable with a duty of one anna only or to a bill of exchange or promissory note.

40. When the stamp-duty and penalty (if any) leviable in respect of any instrument have been paid under section thirty-five, section thirty-eight or section thirty-nine, the persons admitting such instrument in evidence or the Collector (as the case may be) shall certify by endorsement thereon that the proper stamp-duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.

Every instrument so endorsed shall thereupon be admissible in evidence or otherwise, and may be registered and acted upon as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct:

Provided that no instrument which has been received in evidence under section thirty-five shall be so delivered until the Collector certifies in writing that its detention is no longer necessary.

41. The Collector may, notwithstanding the levy of a penalty under this chapter in respect of an instrument, prosecute any person who appears to have committed an offence against the stamp law in respect of such instrument:

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper stamp-duty.

42. When any duty or penalty has been paid under section thirty-five, section thirty-eight or section thirty-nine by any person in respect of an instrument, and by agreement or under the rules prescribed by section thirty of this Act or under any other law in force at the time such instrument was executed some other person was bound to bear the expense of providing the proper stamp for such instrument, the first mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid; and for the purpose of such recovery any certificate granted in respect of such instrument under section forty shall be conclusive evidence of the facts therein certified.

43. When any penalty is levied under sections thirty-five or thirty-eight, the Chief Controlling Revenue Authority may, upon application in writing made within one year from the date on which such penalty is so levied, refund such penalty wholly or in part.

44. If any instrument sent to a Collector under the second paragraph of section thirty-six be lost, destroyed or injured during transmission, the person sending the same shall not be liable for such loss, destruction or injury.

When any instrument is about to be so sent, any person may require a copy thereof to be made at his expense and authenticated by the person impounding such instrument, and to be deposited in the Court or office of such last mentioned person until he otherwise directs.

45. When any bill of exchange or promissory note chargeable hereunder with the duty of one anna or any cheque is presented for payment unstamped, the person to whom it is so presented may affix thereto the necessary adhesive stamp, and upon so doing, may pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid the same, or deduct such duty from the sum payable as aforesaid, and such bill, note or cheque shall, so far as respects the duty, be deemed good and valid.

But nothing herein contained shall relieve any person from any penalty he may have incurred in relation to such bill, note or cheque.

## CHAPTER V.

### REFERENCE AND REVISION.

46. If any Collector acting under section thirty-eight entertains doubt as to the amount of stamp-duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue Authority, and such Authority shall consider the case and send a copy of its decision to the Collector, and he shall proceed to assess and charge the duty in conformity with such decision.

47. The Chief Controlling Revenue Authority may state any case coming before it under this Act, and refer such case with its own opinion thereon, if the case arise in the Presidency of Fort Saint George or the Presidency of Bombay, to the local High Court: if it arise in the North-Western Provinces or Oudh, to the High Court of Judicature for the North-Western Provinces: if it arise in the Panjab, to the Chief Court of the Panjab: if it arise in the Central Provinces, to the High Court of Judicature at Bombay: and if it arise in any other part of British India, to the High Court of Judicature at Fort William.

Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

48. If the High Court or Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to



determine the question raised thereby, it may refer the case back to the Revenue Authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

49. The High Court or Chief Court, upon the hearing of any such case, shall decide the questions raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded: and it shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving the same, dispose of the case conformably to such judgment.

50. If any Court other than a Court mentioned in section forty-seven entertains doubt as to the amount of stamp-duty to be paid in respect of any instrument under the first proviso to section thirty-five, the Judge may draw up a statement of the case and refer it with his own opinion thereon for the decision of the High Court to which, if he were the Chief Controlling Revenue Authority, he would under section forty-seven refer the same, and such Court shall deal with the case as if it had been referred under section forty-seven and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Judge making the reference, who shall dispose of the case conformably to such decision.

Every reference under this section made by a Court subordinate to a district Court shall be made through the district Court.

51. When any Court in the exercise of civil jurisdiction makes any order admitting any instrument in evidence as properly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section thirty-five, the Court to which an appeal would lie from the decision of such first-mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration; and if it is of opinion that such instrument should not have been received in evidence without the payment of duty and penalty under section thirty-five, or without the payment of a higher duty and penalty than those paid, may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is to produce the same, and may impound the same when produced.

When any declaration has been recorded under this section, the Court recording the same shall send a copy thereof to the Collector and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send such instrument, and thereupon the Collector may, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section forty or in section forty-one, prosecute any person for any offence against the stamp law which the Collector considers him to have committed in respect of such instrument:

Provided that no such prosecution shall be instituted where the amount (including duty and

penalty) which according to the determination of such Court was payable in respect of the instrument under section 35 is paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper stamp-duty.

Provided also that no declaration made under this section shall, except for the purposes of a prosecution for an offence as aforesaid, affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section forty.

## CHAPTER VI.

### REFUNDS.

52. Subject to such rules as may from time to time be made by the Governor-General in Council as to the evidence which the Collector may require, allowance shall be made by the Collector for the following impressed stamps, namely:—

(a.) The stamp on any paper inadvertently and undesignedly spoiled, obliterated or by any means rendered unfit for the purpose intended, before any instrument written thereon is executed by any party, and for which stamp no money or other consideration has been paid or given to the attorney, pleader or other person employed to transact the business intended to have been carried into execution thereby, or to the person by whom the same was written:

(b.) The stamp used or intended to be used for any bill of exchange, cheque or promissory note, signed by or on behalf of the drawer or intended drawer, but not delivered out of his hands to the payee or intended payee, or any person on his behalf, or deposited with any person as a security for the payment of money, or in any way negotiated, issued or put in circulation, or made use of in any other manner whatever, and which, being a bill of exchange or cheque, has not been accepted by the drawee, and provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon:

(c.) The stamp used or intended to be used for any bill of exchange, cheque or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee, provided that another completed and duly stamped bill of exchange or promissory note is produced identical in every particular, except in the correction of such error or omission as aforesaid, with the spoiled bill or note:

(d.) The stamp used for any of the following instruments, that is to say:—

- (1) an instrument executed by any party thereto, but afterwards found to be absolutely void in law from the beginning:
- (2) an instrument executed by any party thereto, but afterwards found unfit by reason of any error or mistake therein for the purpose originally intended:

- (3) an instrument executed by any party thereto, but which, by reason of the death of any person by whom it is necessary that it should be executed without having executed the same, or of the refusal of any such person to execute the same, or to advance any money intended, to be thereby secured, cannot be completed so as to effect the intended transaction in the form proposed:
- (4) an instrument executed by any party thereto which, for want of the execution thereof by some material and necessary party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended:
- (5) an instrument executed by any party thereto which, by reason of the refusal of any person to act under the same, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose:
- (6) an instrument executed by any party thereto which becomes useless in consequence of the transaction intended to be the one effected being effected by some other instrument duly stamped:
- (7) an instrument executed by any party thereto which is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that in the case of an executed instrument—

- (a) such instrument is given up to be cancelled:
- (b) the application for relief is made within six months after the date of the instrument or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, except where from unavoidable circumstances any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, and in that case within six months after the date of execution of the substituted instrument, and except where the spoiled instrument has been sent abroad, and in that case within six months after it has been received back in any part of British India: and
- (c) no suit has been instituted in which the instrument could or would have been given or offered in evidence:

Provided also that, in the case of stamped paper not having any executed instrument written thereon, the application for relief is made within six months after the stamp has been purchased from the stamp-vendor.

53. When any person has inadvertently used for an instrument liable to stamp duty a stamp of a description other than that prescribed for such instrument by the rules made under the powers hereinbefore conferred or a stamp of greater value than was necessary, or has inadvertently used any

stamp for an instrument not liable to any duty the Collector may, on application made within six months after the date of the instrument or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if liable to any duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused.

54. In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof other stamps of the same denomination and value or, if required, and he thinks proper, stamps of any other denomination to the same amount in value or, at his discretion, the same value in money, deducting one anna for each rupee.

## CHAPTER VII.

### SUPPLEMENTAL PROVISIONS.

55. The Governor General in Council may from time to time make rules consistent herewith for regulating—

(a) the description of stamps and (in the case of impressed stamps) the size of the stamped paper to be used for each kind of instrument chargeable under this Act;

(b) the supply and sale of such stamps and stamped papers, the persons by whom such sale is to be conducted, and the duties and remuneration of such persons, and

(c) generally to carry out the purposes of this Act.

56. All rules made under this Act shall be published in the *Gazette of India*, and shall thereupon have the force of law.

57. Any person receiving any money exceeding twenty rupees in amount or any bill of exchange, cheque or promissory note for an amount exceeding twenty rupees, or receiving in satisfaction of a debt any movable property exceeding twenty rupees in value shall, on demand by the person paying or delivering such money, bill, cheque, note, or property, give a duly stamped receipt for the same.

58. Every Local Government shall cause this Act and the schedules here-indexed and sold cheaply. to be translated, and the translation to be annexed to be carefully translated into the principal vernacular languages of the territories subject to its control. A full alphabetical index shall be added to every such translation, and the translation and index shall be printed and sold to the public at a price not exceeding four annas per copy.

## CHAPTER VIII.

### CRIMINAL OFFENCES AND PROCEDURE.

59. Any person drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment or accepting, paying or receiving payment, of, or in any manner negotiating, any bill of exchange, cheque or promissory note without the same being duly stamped,



any person executing or signing otherwise than as a witness any other instrument chargeable with stamp duty without the same being duly stamped, and

any person voting or attempting to vote under any proxy not duly stamped,

shall for every such offence be punished with fine which may extend to five hundred rupees :

Provided that when any penalty has been paid in respect of any instrument under section thirty-five or section thirty-eight, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

60. Any person affixing an adhesive stamp to any instrument and failing to cancel such stamp in manner directed by section eleven, shall be punished with fine which may extend to one hundred rupees.

61. Any person who, with intent to defraud the Government of any stamp-duty, executes any instrument in which all the facts and circumstances required by section twenty-eight to be set forth in such instrument are not fully and truly set forth, and any person who, being employed or concerned in or about the preparation of any instrument, neglects, or omits with intent as aforesaid, fully and truly to set forth therein all such facts or circumstances, shall be punished with fine which may extend to five thousand rupees.

62. Any person who, being required under section fifty-seven to give a receipt refuses or neglects to give the same, or who upon a payment to the amount of twenty rupees or upwards gives a receipt for a sum not amounting to twenty rupees, or separates or divides the amount paid with intent to defraud the Government of any stamp-duty, shall be punished with fine which may extend to one hundred rupees.

63. Every person who—

(a) receives, or takes credit for, any premium or consideration for any contract of insurance, and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance ; or

(b) makes, executes or delivers out, or pays or allows in account, or agrees to pay or allow in account, any money upon or in respect of any policy which is not duly stamped,

shall be punished with fine which may extend to two hundred rupees.

64. Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and

not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punished with fine which may extend to one thousand rupees.

65. Whoever utters any instrument having thereon any adhesive stamp which has to his knowledge been used for any other executed instrument, or

practises or is concerned in any fraudulent act, contrivance or device for devices to defraud the revenue, not herein specially provided for, with intent to defraud the Government of any stamp-duty,

shall be punished with fine which may extend to five hundred rupees.

66. Any person appointed to sell stamps who knowingly disobeys any rule made under section fifty-five, and any person not so appointed who sells or offers for sale any stamp other than a stamp purchased by him in good faith for his own private use, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

67. No prosecution in respect of any offence punishable under this Act, Institution and conduct of prosecutions, or the General Stamp Act, 1869, or any Act thereby repealed, shall be instituted without the sanction of the Collector or such other officer as the Local Government generally, or the Collector specially, authorizes in that behalf.

The Chief Controlling Revenue Authority, or any officer authorized by it in this behalf, may stay or compound proceedings in any such prosecution.

68. Every such offence shall be triable—

(a) within the limits of the Presidency-towns, by a Presidency Magistrate ; and

(b) outside those limits, by Magistrates exercising powers not less than those of a Magistrate of the second class.

69. Every such offence committed in respect of any instrument may be tried in any district or Presidency-town in which such instrument is found, as well as in any district or Presidency-town in which such offence might be tried under the law relating to Criminal Procedure for the time being in force.

70. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act, or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by the rules made under this Act : Provided that no person shall be punished twice for the same offence.



SCHEDULE I.

Description of Instrument.					Proper Stamp-duty.
1. ADMINISTRATION BOND	...	...	...	...	The same duty as a Security Bond (No. 13).
2. AFFIDAVIT	...	...	...	...	One rupee.
<i>See Exemptions, Schedule II, (No. 2).</i>					
3. AGREEMENT TO LEASE	...	...	...	...	The same duty as a Lease (No. 39).
4. AGREEMENT OR MEMORANDUM OF AN AGREEMENT, whether the same be only evidence of a contract or obligatory on the parties from its being a written instrument	(a.) If relating to the sale of any Government security, share in a Company or Association or Bill of Exchange...	(b.) Whereby the owner or occupier of land in a village in the Bombay Presidency agrees to relinquish his rights therein to the Government, and to accept rights in other land in exchange for the rights so relinquished	...	...	One anna.
<i>See Exemptions, Schedule II, (No. 3).</i>					Four annas.
5. APPOINTMENT, in execution of a power, where made by any writing not being a Will	(c.) If not otherwise provided for by this Act	...	...	...	Eight annas.
6. APPRAISEMENT OR VALUATION	...	...	...	...	Fifteen rupees.
<i>See Exemptions, Schedule II, (No. 4).</i>					
7. APPRENTICESHIP ARTICLES OF ASSOCIATION OF A COMPANY	(See Instrument No. 31).	...	...	...	The same duty as an award (No. 9).
8. ARTICLES OF CLERKSHIP or contract whereby any person becomes bound to serve as a clerk in order to his admission as an Attorney in any High Court	...	...	...	...	Twenty-five rupees.
ASSIGNMENT	(See Transfer No. 59(b), also Conveyance No. 19).	...	...	...	Two hundred and fifty rupees.
AUTHORITY TO ADOPT	(See Instrument No. 38).	...	...	...	
9. AWARD, that is to say, any decision in writing by an arbitrator or umpire on a reference made otherwise than in the course of a suit	(a.) Where the amount or value of the property to which the award relates does not exceed Rs. 1,000	...	...	...	The same duty as a Bond (No. 12) for such amount.
	(b.) In any other case	...	...	...	Five rupees.

Description of Instrument.		Proper Stamp-duty.		
10. BILL OF EXCHANGE OR PROMISSORY NOTE not being a bond, bank note or currency note ...	(a.) When payable on demand and the amount exceeds Rs 20...	One anna.		
		If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
	(b.) When payable otherwise than on demand, but not more than one year after date or sight.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	If the amount of the bill or note does not exceed Rs. 200	0 2 0	0 1 0	0 1 0
	Exceeds Rs. 200 and does not exceed ... 400	0 4 0	0 2 0	0 2 0
	„ 400 „ ... 600	0 6 0	0 3 0	0 2 0
	„ 600 „ ... 1,000	0 10 0	0 5 0	0 4 0
	„ 1,000 „ ... 1,200	0 12 0	0 6 0	0 4 0
	„ 1,200 „ ... 1,600	1 0 0	0 8 0	0 6 0
	„ 1,600 „ ... 2,500	1 8 0	0 12 0	0 8 0
11. BILL OF LADING ...	For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000 ...	1 8 0	0 12 0	0 8 0
	For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000 ...	3 0 0	1 8 0	1 0 0
	And for every Rs. 10,000 or part thereof in excess of Rs. 30,000 ..	6 0 0	3 0 0	2 0 0
	(c.) When payable at more than one year after date or sight	The same duty as a Bond No. (12 for the amount of such bill or note.		
		Four annas.		
12. BOND for any specified amount (not otherwise provided for by this Act) ...	When the amount secured does not exceed Rs. 10	Two annas.		
	When such amount exceeds Rs. 10, but does not exceed Rs. 50	Four annas.		
	When such amount exceeds Rs. 50, but does not exceed Rs. 100	Eight annas.		
	and for every Rs. 100 or part thereof in excess of Rs. 100 up to 1,000	Eight annas.		
	and for every Rs. 500 or part thereof in excess of 1,000	Two rupees eight annas.		
13. BOND OR MORTGAGE-DEED, executed by way of security for the due execution of an office, or to account for money received by virtue thereof ...	(a) When the amount secured does not exceed Rs. 1,000	The same duty as a Bond (No. 12).		
	(b) In any other case	Five rupees.		

See Exemption, Schedule II, (No. 6).

See Exemption, Schedule II, No. 8 (a) and (b) and No. 8 (b).



Description of Instrument.	Proper Stamp-duty.
BOTTOMRY-BOND (See Mortgage-deed No 43).	
14. CERTIFICATE OF SALE, granted to the purchaser of any property sold by public auction, by a Civil Court, or Collector or other Revenue officer. ... ..	The same duty as a Conveyance (No. 19) for a consideration equal to the amount of the purchase-money.
15. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company Association, or to become proprietor of shares, scrip or stock in or of any Company or Association ... ..	One anna.
16. CHARTER-PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some principal part thereof is let for the specified purposes of the charterer ... ..	One rupee.
17. CHEQUE, for an amount exceeding twenty rupees ... ..	One anna.
18. COMPOSITION-DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors ... ..	Ten rupees.



Description of Instrument.			Proper Stamp-duty.
19. CONVEYANCE, not being a TRANSFER mentioned in No. 59  <i>See Exemptions, Schedule II, Nos. 5 and 13 (a), (b) and (c).</i>	When the amount of the consideration for such conveyance as set forth therein does not exceed	Rs. 50	Eight annas.
	Exceeds Rs. 50 but does not exceed	100	One rupee.
	For every Rs. 100 or part thereof in excess of Rs. 100 up to	1,000	One rupee.
	and for every Rs. 500 or part thereof in excess of	1,000	Five rupees.
CO-PARTNERSHIP (See Instrument No. 32).			
20. COPY, OR EXTRACT, certified to be a true copy, or extract, by, or by order of any public officer and not chargeable under the Court-fees Act, 1870.	(a) If the duty payable on the original according to the law in force at the time of its execution does not exceed eight annas	...	The same duty as is payable on the original.
	(b) In any other case	...	Eight annas.
21. COUNTERPART OR DUPLICATE of any instrument chargeable with stamp-duty, and in respect of which the proper duty has been paid	(a) If the duty payable on the original instrument under the law in force at the time of its execution is less than one rupee	...	The same duty as is payable on the original.
	(b) In any other case	...	One rupee.
22. CUSTOMS-BOND	...	...	The same duty as a Security-Bond (No. 13).
23. DECLARATION OF ANY USE OR TRUST of or concerning any property when made by any writing not being a Will	...	...	Fifteen rupees.
24. DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling, or intended to entitle, any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees	...	...	One anna.
	DISSOLUTION OF PARTNERSHIP	(See Instrument No. 33).	
DUPLICATE	(See Counterpart No. 21).		
25. ENGAGEMENT AS AN ADVOCATE OR VAKIL, under the powers conferred by letters patent, of any High Court	...	...	Five hundred rupees.

Description of Instrument.					Proper Stamp Duty.
26. ENROLMENT AS AN ATTORNEY IN ANY HIGH COURT	...	...	...	...	Two hundred and fifty rupees.
27. INDEMNITY-BOND	...	...	...	...	The same duty as a Security-Bond (No. 13).
28. INSPECTORSHIP-DEED	...	...	...	...	The same duty as a Composition-deed (No. 18).
29. INSTRUMENT EVIDENCING AN AGREEMENT TO SECURE THE REPAYMENT OF A LOAN made upon the deposit of title deeds or other valuable security, or upon the hypothecation of movable property	(a) When such loan is re-payable more than three months, but not more than one year, from the date of such instrument				The same duty as a Bill of Exchange (No. 10 (b)) for the amount secured.
	(b) When such loan is re-payable not more than three months from the date of such instrument				
30. INSTRUMENT IMPOSING A FURTHER CHARGE ON MORTGAGED PROPERTY	...	...	...	...	Half the duty payable on a Bill of Exchange (No. 10 (b)) for the amount secured.
31. INSTRUMENT OF APPRENTICESHIP including every writing relating to the service or tuition of any apprentice, clerk, or servant, placed with any master to learn any profession, trade or employment, except articles of clerkship to Attornies.	...	...	...	...	The same duty as a Mortgage-deed (No. 43 (a) or (b) as the case may be).
See Exemption. Schedule II, (No. 8 (c)).	...	...	...	...	Five rupees.
32. INSTRUMENT OF CO PARTNERSHIP	...	...	...	...	Ten rupees.
33. INSTRUMENT OF DISSOLUTION OF PARTNERSHIP	...	...	...	...	Five rupees.
34. INSTRUMENT OF DIVORCE, including every document by which any person purports to effect the dissolution of his marriage	...	...	...	...	One rupee.
35. INSTRUMENT OF EXCHANGE of any property and not otherwise provided for	...	...	...	...	The same duty as a Conveyance (No. 19) for a consideration equal to the value of the property of greater value as expressed in such instrument.
36. INSTRUMENT OF GIFT (OTHER THAN A WILL)...	...	...	...	...	The same duty as a Conveyance (No. 19) for a consideration equal to the value of the property as expressed in such instrument.

Description of Instrument.	Proper Stamp-duty.
37. INSTRUMENT OF PARTITION ... ..	The same duty as a Bond (No. 12) for the amount of the value of the property divided as expressed in such instrument.
38. INSTRUMENT (OTHER THAN A WILL) PURPORTING TO CONFER AN AUTHORITY TO ADOPT ... ..	Ten rupees.
(a.) Where by such lease the rent is fixed and no premium is paid and such lease purports to be for a term— of less than one year ...	The same duty as a Bond (No. 12) for the whole amount payable or deliverable under such lease.
of not less than one year, but not more than three years ...	The same duty as a Bond (No. 12) for the average annual rent reserved.
exceeding three years ...	The same duty as a Conveyance (No. 19) for a consideration equal to the amount or value of the average annual rent reserved.
39. LEASE <i>See Exemption, Schedule II, (No. 9.)</i>	
(b.) Where by such lease the rent is fixed and no premium is paid or delivered and such lease does not purport to be for any definite term. ...	The same duty as a Conveyance (No. 19) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(c.) Where the lease is granted for a fine or premium, and where no rent reserved ...	The same duty as a Conveyance (No. 19) for a consideration equal to the amount or value of such fine or premium.
(d.) Where the lease is granted for a fine or premium in addition to rent reserved ...	The same duty as a Conveyance (No. 19) for a consideration equal to the amount or value of such fine or premium, in addition to the duty which would have been payable on such lease if no fine or premium had been paid or delivered : Provided that when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.



Description of Instrument.	Proper Stamp-duty.
<p>40. LETTER OF ALLOT- MENT OF SHARES in any Company, or proposed Company, or in respect of any loan to be raised by any Company or proposed Company ... ..</p>	<p>One anna.</p>
<p>LETTER OF CREDIT (See Bill of Exchange No. 10, a)</p>	
<p>41. LETTER OF LI- CENSE, that is to say, every agreement between a debtor and his creditors that the latter shall, for a spe- cified time, suspend their claims and allow the debtor to carry on business at his own discretion ... ..</p>	<p>Ten rupees.</p>
<p>42. MEMORANDUM OF ASSOCIATION OF A COMPANY ... ..</p>	<p>Fifteen rupees.</p>
<p>43. MORTGAGE-DEED not otherwise provided for</p> <p>See Exemption, Schedule II, No. 8 (a), (b); also No. 10 (b).</p> <p>(a.) When at the time of execu- tion possession of the pro- perty or any part of the property comprised in such deed is given by the mort- gagor or agreed to be given ...</p> <p>(b.) When at the time of execu- tion possession is not given or agreed to be given as aforesaid ...</p>	<p>The same duty as a Convey- ance (No. 19) for a consi- deration equal to the amount secured by such deed.</p> <p>The same duty as a Bond (No. 12) for the amount secured by such deed.</p>
<p>44. NOTARIAL ACT, that is to say, any instrument, endorse- ment, note or entry made or signed by a Notary Public in the execution of the duties of his office or by a consul, attorney, judge, magistrate or other person acting as a Notary Public ... ..</p>	<p>One rupee.</p>
<p>45. NOTE OR MEMO- RANDUM sent by a Broker or Agent to his principal intimat- ing the purchase or sale of any goods, stock or marketable security, on account of such principal ... ..</p>	<p>One anna.</p>

Description of Instrument.		Proper Stamp-duty	
46. NOTE OR MEMORANDUM or entry made in any book, or written on a separate paper, whereby any account, debt or demand, or any part of any account, debt or demand, therein specified and exceeding twenty rupees is acknowledged to have been balanced or to be due	...	One anna.	
47. NOTICE OF PROTEST BY THE MASTER OR OWNER OF A SHIP	...	Eight annas.	
48. PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INVENTION, or for the extension of the term of the exclusive privilege of making or using or selling such invention in India	...	One hundred rupees.	
		If drawn singly.	If drawn in duplicate for each part.
		Rs. A. P.	Rs. A. P.
49. POLICY OF INSURANCE. <i>See Exemption, Schedule II, (No. 10).</i>	(a.) In the case of Sea insurance—		
	When the amount insured does not exceed ... Rs. 1,000	0 4 0	0 2 0
	And for every further sum of Rs. 1,000 or part thereof in excess of ... Rs. 1,000	0 4 0	0 2 0
	(b.) In the case of any other insurance—		
	When the amount insured does not exceed ... Rs. 1,000	0 6 0	0 3 0
	And for every further sum of Rs. 1,000 or part thereof in excess of ... Rs. 1,000	0 6 0	0 3 0
50. POWER OF ATTORNEY, not being a PROXY chargeable under No. 51.	(a.) When executed for the sole purpose of procuring the presentation of one or more documents for registration in relation to a single transaction	Eight annas.	
	(b.) When authorizing a person to act in a single transaction other than that mentioned in (a)	One rupee.	
	(c.) When authorizing a person to act in more than one transaction or generally	Five rupees.	



Description of Instrument.	Proper Stamp-duty.
PROMISSORY NOTE (See Bill of Exchange (No 10)) PROTEST ... (See Notarial Act (No. 44))	
51. PROXY empowering any person to vote at any one meeting of— (a.) Members of a Company whose stock or funds is or are divided into shares and transfer- able: ... (b.) Municipal Commis- sioners: ... (c.) Proprietors, Members or Contributors to the funds of any Institu- tion ...	One anna.
52. RECEIPT FOR ANY AMOUNT OR VALUE EXCEED- ING TWENTY RUPEES ...	One anna.
See Exemption, Schedule II (No. 11).	
53. RE-CONVEYANCE OF MORTGAGED PROPERTY in the possession of the mortgagee ...	Rs. (a.) If the consideration for which the property was mortgaged does not exceed ... 1,000 The same duty as a Convey- ance (No. 19) for the amount of such consider- ation. (b.) In any other case ... Ten rupees.
54. RELEASE, that is to say, any instrument whereby a person re- nounces a claim upon another person or against any specified property ...	(a.) If the amount of the claim does not exceed 1,000 The same duty as a Bond (No. 12) for such amount. (b.) In any other case ... Five rupees.
RESPONDENTIA- BOND ...	(See Mortgage-deed No. 43.)
55. REVOCATION OF ANY USE OR TRUST of or concern- ing any property by any instrument (OTHER THAN A WILL) ...	Ten rupees.
56. SETTLEMENT ...	The same duty as a Bond (No. 12) for a sum equal to the amount or value of the property settled as ex- pressed in such settlement.
57. SHIPPING ORDER for or relating to the conveyance of goods on board of any ves- sel ...	One anna.
58. SURRENDER OF LEASE ... See Exemption, Schedule II (No. 12).	(a.) When the duty payable on the lease does not exceed eight annas ... The same duty as is payable on the lease. (b.) In any other case ... Five rupees.



Description of Instrument.	Proper Stamp-duty.
	<p>(a.) Of any share in a Company or Association ... One-quarter of the duty payable on a Conveyance (No. 19).</p> <p>(b.) Of any interest secured by a Bond, Lease, Mortgage-deed or Policy of Insurance—</p> <p>1. If the duty on such Bond, Lease, Mortgage-deed or Policy does not exceed Rs. 1,000 ...</p>
<p>59. TRANSFER ...</p> <p><i>See Exemption, Schedule II (No. 13, (c) and (d)).</i></p>	<p>The same duty as is payable on such Bond, Lease, Mortgage-deed or Policy of Insurance.</p> <p>2. In any other case ... Five rupees.</p> <p>(c.) Of any property under the Administrator General's Act (II of 1874), section 31 ... Ten rupees.</p> <p>(d.) Of any property belonging to any trust from one trustee to another trustee and without consideration ... Five rupees.</p>
<p>60. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named for his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be ...</p>	<p>Four annas.</p>

## SCHEDULE II.

## INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

1. Advocate—enrolment of—in any High Court when he has previously been enrolled in another High Court.
2. Affidavit when made—
  - (a) as a condition of enlistment under the Indian Articles of War;
  - (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or
  - (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.
3. Agreement or memorandum of agreement—
  - (a) for or relating to the sale of goods or merchandize exclusively, not being a note or memorandum chargeable under No. 45 of schedule I;
  - (b) or contract for service in British Burma under the Chief Commissioner of that province entered into between natives of India emigrating to British Burma and the Superintendent of State Emigration or other Government officer acting as representative of the said Chief Commissioner;
  - (c) made by raiyats for the cultivation of the poppy for Government;
  - (d) made in the form of tenders to the Government of India for or relating to any loan;
  - (e) made regarding the occupancy of land denoted by a survey number, and the payment of revenue therefor under Bombay Act I of 1865;
  - (f) made under the European Vagrancy Act, 1874, section 17.

4. Appraisalment or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.
5. Assignment of copyright by entry made under Act No. XX of 1847, section 5.
6. Bond when executed by—
  - (a) the sureties of middlemen (lambardars or khattadars) taking advances for the cultivation of the poppy for Government;
  - (b) headmen nominated under rules framed in accordance with Bengal Act III of 1876, section 99, for the due performance of their duties under that Act;
  - (c) any person for the purpose of guaranteeing that the local income derived from private subscriptions of a charitable dispensary or hospital shall not be less than a specified sum per mensem.
7. Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
8. Instruments—
  - (a) executed by persons taking advances under the Land Improvement Act, XXVI of 1871, or by their sureties, as security for the re-payment of such advances;
  - (b) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money received by virtue thereof.
  - (c) of apprenticeship by which a person is apprenticed by or at the charge of any public charity.
9. Leases and Counterparts—
  - (a) Leases of fisheries granted under the Burma Fisheries Act, VII of 1875;
  - (b) Lease, patta, kabuliyat or other undertaking to cultivate, occupy or pay rent for land granted to or by a cultivator without the payment or delivery of any fine or premium when a definite term is expressed and such term does not exceed one year, or when the annual rent reserved does not exceed Rs. 100.
  - (c) Counterpart of any lease granted to a cultivator.
10. Letters—
  - (a) of cover or engagement to issue a policy of insurance :  
Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy of insurance, nothing shall be recoverable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.
  - (b) of hypothecation accompanying a bill of exchange.
11. Receipt—
  - (a) endorsed on or contained in any instrument duly stamped, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured;
  - (b) for any gratuitous payment of money;
  - (c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Madras and Bombay) of inam lands;
  - (d) for pay by non-commissioned officers or soldiers of Her Majesty's Army, or Her Majesty's Indian Army, when serving in such capacity;
  - (e) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity;
  - (f) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said armies, and serving in such capacity;
  - (g) given for money or securities for money deposited in any bank, or in the hands of any banker or person carrying on the business of banking to be accounted for :  
Provided the same be not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for :  
Provided further, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company or Association, or proposed or intended Company or Association.
12. Surrender of lease executed by a cultivator when such lease is exempted from duty.
13. Transfers by endorsement—
  - (a) of a bill of exchange, cheque or promissory note;



- (b) of a bill of lading;
- (c) of a policy of insurance;
- (d) of mortgages of rates and taxes authorized by any Municipal Act for the time being in force in the town of Bombay;
- (e) of securities of the Government of India;
- (f) of a warrant for goods (No. 60 of Schedule I).

*General Exemption.*

14. Any instrument executed by, or in favour of Government in cases where, but for this exemption, the Government would be liable to pay the stamp-duty chargeable in respect of such instrument.

**SCHEDULE III.**

**ACTS REPEALED.**

Number and year.	Subject or short title.	Extent of repeal.
XX of 1847 ...	Copyright ... ..	In section five, the words "without being subject to any stamp or duty."
X of 1866 ...	The Indian Companies Act...	In section eleven, the words "shall bear the same stamp as if it were a deed, and"
		In section sixteen, the words "they shall bear the same stamp as if it were contained in a deed."
XVIII of 1869 ...	The General Stamp Act ...	The whole.
XIX of 1873 ...	The North-Western Provinces Land Revenue Act, 1873.	In section one hundred and eighty-three, the words "stamped or."
II of 1874 ...	The Administrator-General's Act.	In section thirty-one, the words "bearing a stamp of ten-rupees and."
IX of 1874 ...	The European Vagrancy Act	In section seventeen, the words "may be on unstamped paper and."
XV of 1876 ...	Bombay Municipal Debentures	In section two, the words "and no such indorsement shall be chargeable with any stamp-duty."

D. FITZPATRICK,

*Secy. to the Govt. of India,  
Legislative Department.*

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 5th September 1878 :—

**No. 6 of 1878.**

*A Bill to amend Act No. IX of 1878 (for the better control of Publications in Oriental languages).*

WHEREAS by Act No. IX of 1878 (*for the better control of Publications in Oriental languages*), section

*Preamble.*

five, it is enacted that when any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under that Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local

Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer, and that when such undertaking has been so delivered, no such bond and no such deposit as is mentioned in section four of the said Act shall be required from the publisher or printer of such newspaper during the said year;

And whereas by the last paragraph of section eight of the same Act it is provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six of the said Act, and before anything has become liable to forfeiture under the said section eight in respect of such newspaper, deliver to the Magistrate of the district, or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper is published, an undertaking as aforesaid, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture as aforesaid between the date on which such undertaking is so accepted and the end of the period for which it is given;



And whereas by the same Act, section eighteen, it is enacted that when any publisher of a newspaper has given any undertaking as aforesaid, and during the period for which such undertaking is given, any words, signs or visible representations which have not been submitted to the officer appointed as aforesaid, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

And whereas it is expedient to repeal the enactments and proviso hereinbefore recited and the reference in section three of the said Act to the said section five; It is hereby enacted as follows:—

1. The following portions of the said Act are repealed (that is to say):  
Repeal of Act IX of 1878, sections 5 and 18, and parts of sections 3 and 8.  
sections five and eighteen, the last paragraph of section eight, and in section three, the words "and subject to the provisions of section five."

#### STATEMENT OF OBJECTS AND REASONS.

In his despatch dated the 31st May 1878, the Secretary of State in Council conveyed the sanction of Her Majesty's Government to the Vernacular Press Act. But with reference to the provisions of the Act under which a publisher may undertake to submit a proof of his newspaper to the Local Government before publishing the same, he requested that the Governor-General in Council would refrain from putting this part of the Act into operation, taking power by fresh legislation to suspend or abandon it if this was deemed necessary. After a careful consideration of the frame of the Act, fresh legislation has been deemed necessary to carry out the wishes of Her Majesty's Government, and accordingly the present Bill has been prepared, by which the enactments relating to the provisions noticed by the Secretary of State's despatch are repealed.

SIMLA:

The 2nd September 1878. } A. J. ARBUTHNOT.

D. FITZPATRICK,  
Secy. to the Govt. of India,  
Legislative Department.



# The Calcutta Gazette.

WEDNESDAY, OCTOBER 16, 1878.

## PART VI.

### Bill of the India Council.

GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 2nd October 1878, and was referred to a Select Committee:—

No. 7 of 1878.

*A Bill to define and amend the law relating to alluvion, islands and abandoned river-beds.*

Whereas it is expedient to define and amend the law relating to alluvion, islands and abandoned river-beds; It is hereby enacted as follows:—

#### *I.—Preliminary.*

Short title.

1. This Act may be called "The Indian Alluvion Act, 1879."

Local extent.

It extends to the whole of British India;

Commencement.

And it shall come into force at once.

Repeal of enactments.

2. The Acts, Regulation and Rules mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column. References to the Regulation and Rules so repealed, in enactments passed subsequently thereto, shall be read as if made to this Act.

Interpretation-clause.

3. In this Act—  
"island" includes land arising in a river or lake, submerged in the wet season and visible only in the dry season; but it excludes land arising in

tidal rivers, tidal lakes or the sea, submerged by the flow of ordinary tides;

"thread of the stream" means (a) the middle line of the main-stream during the dry season, or (b) the middle line between what are the shores on each side when the water is at its average height, neither swollen by flood, nor shrunk by drought, or (c) the middle line of the particular channel in which the island referred to arises;

"owner" means, in the case of a bank or shore held on the raiyatwari tenure, the Crown; in the case of a bank or shore forming part of land situate in the Presidency of Bombay and wholly or partially exempt from the payment of land-revenue, or held under a grant or lease fixing the Government demand in respect thereof in perpetuity, the holder of such land; and in the case of a bank or shore held by a village community in the Panjab, such community;

"sea" includes bay, inlet, creek and arm of the sea;

and a channel is said to be "fordable" when it does not exceed five feet in depth in the dry season and throughout the twenty-four hours.

#### *II.—Alluvion.*

4. Where, from natural causes, land forms gradually on the bank of a river or on the shore of the sea, of a lake, or of an island, either by accumulation of material or by recession of the river, sea or lake, the owner of the bank or shore shall be entitled to the land so formed:

Right to alluvial land on bank or shore.



Provided that, where the land forms on a site of which a private person is proved to be the owner, such person is entitled to the land so formed.

### III.—Islands.

5. Where an island is formed, from natural causes, in a river, the sea or a lake, either by accumulation of material or by recession of the river, sea or lake, if when the island is first formed, the channel between the bank or shore and such island is not fordable at any point, the Crown is entitled to such island.

Provided that, where the island is formed on a site of which a private person is proved to be the owner, such person is entitled to the island.

6. If, when an island is first formed as aforesaid in a river, the sea or a lake, the channel between the bank or shore and such island is fordable at any point, the following rules shall take effect (namely):

(a) Where the island is formed in the sea or a lake, the owners of the nearest shore are severally entitled to the island in proportion to the frontage which they respectively have on the sea or lake opposite the island:

(b) Where the island is formed in a river and is wholly on one side of what was the thread of the stream immediately before the formation, the owners of the bank on that side are severally entitled to the island in proportion to the frontage which they respectively have on the river opposite the island:

(c) Where the island is formed in a river and is partly on one side and partly on the other of what was the thread of the stream immediately before the formation, the island is supposed to be divided by such thread, and the owners of the banks are severally entitled to the division opposite their banks in proportion to the frontage which they respectively have on the river opposite the island:

(d) Provided that, where the island is formed on a site of which a private person is proved to be the owner, such person is entitled to the island.

*Explanation.*—"Frontage" means the right line connecting the corners of each holding where they strike the sea, lake or river, and the frontage is "opposite" the island when a perpendicular erected at any point thereof, in the plane of the sea, lake or river, intersects the island.

7. If a river in forming a new arm divides and surrounds land belonging to the owner of the bank, and thereby forms an island, such owner is entitled to the island.

### IV.—Abandoned River-beds.

8. If a river, whether navigable or not, suddenly forms a new bed, abandoning its ancient bed, the ancient bed is supposed to be divided by what was the thread of the stream immediately before the abandonment, and the owners of the ancient banks are severally entitled to the division opposite their banks in proportion to the frontage which they respectively have on the ancient bed:

Provided that when the ancient bed is proved to have been, immediately before the abandonment, the property of the Crown or of a private person, it shall continue to be the property of the Crown or of such person, as the case may be.

### V.—Miscellaneous.

9. The Local Government may, from time to time, declare, with reference to any river, or any part of any river,—

(a) what shall be deemed to be, for the purposes of this Act, the "main-stream" and the "dry season;" and

(b) which of the said definitions of "thread of the stream" shall be deemed to be in force,

Every such declaration shall be published in the official Gazette, and shall thereupon have the force of law.

In the absence of a declaration under clause (b) as to any river or part thereof, the first of the said definitions of "thread of the stream" shall be deemed to be in force with reference to such river or part.

Saving.

10. Nothing herein contained shall—

(a) affect any law relating to the assessment of land-revenue or to the enhancement or abatement of rent; or

(b) confer on any owner of a bank or shore in respect of which he is hereby declared to be entitled to alluvial land, to an island or to an abandoned river-bed any title to such land, island or river-bed better than that which he has to the bank or shore; or

(c) enlarge any holding granted by Government, the area of which has been fixed by any sanad or other document executed under the authority of Government; or

(d) authorize any acts of private persons done in order to divert currents or cause accretions; or

(e) authorize any encroachments by private persons on the beds or channels of navigable rivers; or

(f) prevent any officer of Government duly empowered in this behalf from removing obstacles which appear to him to interfere with the safe and customary navigation of such rivers, or which obstruct the passage of boats by tracking on the banks of such rivers or otherwise; or

(g) prevent any officer of Government duly empowered in this behalf from regulating the direction and flow of such rivers and the preservation and distribution of their waters.

And nothing herein contained shall affect any clear, definite and immemorial local usage respecting the right to alluvial land, islands or abandoned river-beds, but (except in the cases provided for by the Panjáb Land-Revenue Act, 1871, section 16) the burden of proving such usage shall lie on the person alleging it.



11. All land and islands formed, and all river-beds abandoned, as mentioned respectively in sections four, five and eight, and not vesting under any of the provisions hereinbefore contained, shall vest in the Crown.

Right of Crown to alluvial lands, &c., not hereinbefore provided for.

### THE SCHEDULE.

#### (a). ACTS OF THE GOVERNOR-GENERAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
IV of 1872 ...	Punjab Laws Act ...	So much as relates to Bengal Regulation XI of 1825.
XX of 1875 ...	Central Provinces Laws Act...	Ditto.
XVIII of 1876	Ough Laws Act ...	Ditto.

#### (b). BENGAL REGULATION.

Number and year.	Subject.	Extent of repeal.
XI of 1825 ...	Alluvion ...	The whole.

#### (c). BENGAL ACT.

Number and year.	Subject.	Extent of repeal.
IV of 1863 ...	Amending Act IX of 1847 ...	Sections 2 and 4.

#### (d). RULES.

Date.	Subject.	Extent of repeal.
22nd May 1862	Alluvion and Diluvion in Sindh.	Paragraphs 1, 2, 3, 4, 5, and 20.

### STATEMENT OF OBJECTS AND REASONS.

This Bill is intended to form a chapter of the Indian Civil Code, and its object is to state, in a concise, accurate, and accessible form, the law relating to the ownership of alluvial lands, islands, and abandoned river-beds. In Madras, Bombay, and Burma there is no statutory law on the subject: in Sindh there are only some executive rules which are held to have the force of law: in the rest of British India the law is contained partly in legal text-books, partly in the Bengal Regulation XI of 1825, and the Bengal Act IV of 1868, sections 2 and 4, but chiefly in the numerous decisions of the High Courts and the Judicial Committee of the Privy Council with which the former enactment is encrusted.

Regulation XI of 1825 provides rules for land gained from a river or the sea by gradual accession; for avulsion; for islands formed in navigable rivers and the sea; for islands formed in "small and shallow rivers, the beds of which with the jolkar [or] right of fishery may have been heretofore [i.e., before 26th May 1825] recognised as the property of individuals." But it does not provide for the case when an alluvial deposit takes place on a site of which, though it has been submerged, the ownership is ascertained. It declares that an island formed in a navigable river belongs to the adjoining proprietor or to the Crown, according as the channel between it and the adjacent land is fordable or unfordable. But it does not define "fordable;" nor state the time with reference to which the question of fordability or non-fordability is to be decided, nor show when an island in a tidal river or the sea can be said to be formed. It declares that an island formed in a navigable river shall, where the channel is fordable, be an accession to the land "of the person or persons whose estate or estates may be most contiguous to it." But this does not, apparently, provide for cases where the island is partly on one side and partly on the other of the thread of the stream, nor for cases where there are several riparian owners, and the island cannot be said to be nearer to the property of one than to that of another.

The Bill attempts to supply these defects as follows:—

It declares, in accordance with the decision of the Judicial Committee in *Lopez v. Moddun Thakur*, that when land forms on a site of which a private person is proved to be the owner, such person is entitled to the land so formed. It declares that a channel is "fordable" when it does not exceed five feet in depth in the dry season and throughout the twenty-four hours; and when a channel which is not fordable when the island appears becomes fordable afterwards, it fixes the first appearance of the island as the date with reference to which the question of fordability or non-fordability is to be determined. The subsequent junction of the island to the mainland will thus not affect the right of the crown. Lastly, it includes in the term "island" land arising in a river, submerged in the wet season and visible only in the dry, but excludes from that term land arising in a tidal river, or the sea which is submerged by the flow of ordinary tides.

As regards the rights of riparian owners to islands, the Bill applies the same rules to an island formed in the sea, a lake or a navigable river, when the channel between it and the adjacent land is fordable at any point, and to an island formed in a river which is not navigable. These rules are as follows:—

"Where the island is formed in the sea or a lake, the owners of the nearest shore are severally entitled to the island in proportion to the frontage which they respectively have on the sea or lake opposite the island.

"Where the island is formed in a river and is wholly on one side of what was the thread of the stream immediately before the formation, the owners of the bank on that side are severally entitled to the island in proportion to the frontage which they respectively have on the river opposite the island.

"Where the island is formed in a river and is partly on one side and partly on the other of what was the thread of the stream immediately before the formation, the island is supposed to be divided by such thread, and the owners of the banks are severally entitled to the division opposite their banks in proportion to the frontage which they respectively have on the river opposite the island."

And as the same definition of "thread of the stream" will not suit all the rivers in British India, or even all the parts of the same river, three definitions of this expression are given, and the Local Governments are empowered to declare which of them shall in each case be applicable.

The regulation is also defective in not providing for the case of what Roman lawyers termed *agri limitati*. When land is granted by the State in a plot with a specified area, and such land is enlarged by alluvion, the increment should not become the property of the owner of the plot. The Bill (section 10, clause (c)) contains a provision to this effect, which, it is believed, will be especially useful in Bombay.

When a river suddenly forms a new course, abandoning its ancient bed, the Bill declares that the owners of the ancient banks are entitled to the ancient bed in proportion to their respective frontages. This is in accordance with the existing law (Suth. W. R., 1864, p. 103), and it seems less likely to encourage litigation than would be the provision (found in some systems) that the owners of the land newly occupied shall take the ancient bed, each in proportion to the land of which he has been deprived.

Where a bank or shore is held on *raiyatwari* tenure, the Crown is, for the purposes of the Bill, to be deemed the riparian owner. The effect will be, in Madras and Burma, to continue the present practice, according to which the Government is, as a rule, entitled to alluvial lands and to islands arising in rivers. In the Bombay Presidency, where a bank or shore is wholly or partially exempt from revenue, or is held under a grant or lease fixing the Government demand in perpetuity, the holder will be deemed the riparian owner.

The Bill advisedly leaves untouched the law relating to the assessment of alluvial lands and lands diminished by diluvion, to the rent payable in respect of such land, and to the rights of mortgagees and lessees to alluvial increments to the lands comprised in their mortgages and leases. These matters, it is thought, are or may be more fitly provided for by special enactments. The Bill is also silent as to avulsion, an event which, though provided for in Bengal Regulation XI of 1825, is said never to occur in any part of British India.

SIMLA, September 6th, 1878.

WHITLEY STOKES.

D. FITZPATRICK,

*Secy. to the Govt. of India,  
Legislative Department.*





# The Calcutta Gazette.

WEDNESDAY, OCTOBER 30, 1878.

## PART VI.

### Bill of the India Council.

GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 16th October 1878, and was referred to a Select Committee :—

No. 9 of 1878.

*A Bill to authorize the destruction of Useless Records in Courts in British India.*

Whereas it is expedient to empower the High Courts throughout British India to destroy or otherwise dispose of useless records, books, and papers belonging to or being in such High Courts, or in the Courts subordinate thereto; It is hereby enacted as follows :—

Preamble.

Short title.

Local extent.

Commencement.

1. This Act may be called "The Destruction of Records Act, 1878;" it extends to the whole of British India; and it shall come into force at once.

2. Bombay Act No. VI of 1865 (*to authorize the Destruction of Useless Records in certain Courts of the Bombay Presidency*) and the last twenty-eight words of section eight, clause (c), of the Central Provinces Laws Act, 1875, shall be repealed.

In section thirty-nine, clause (e), of the Oudh Laws Act, 1876, between the word "such" and the word "records" the word "revenue" shall be inserted.

3. The High Court may, from time to time, make rules respecting the disposal, by destruction or otherwise, of such records, books, and papers belonging to or being in the custody of such High Court, or the Court subordinate thereto, as the High Court may consider useless or unworthy of being permanently preserved.

So far as regards his own Court and the Court of Small Causes in Rangoon, the Recorder of Rangoon shall, for the purposes of this section, be deemed to be a High Court.

4. The High Courts of Judicature at Fort William, Madras, and Bombay may respectively from time to time make rules respecting the disposal of records, books, and papers belonging to or being in the custody of the Courts for the relief of Insolvent Debtors held under the provisions of the eleventh and twelfth of Victoria, chapter twenty-one, in the towns of Calcutta, Madras, and Bombay.

5. All rules made under this Act shall be submitted for sanction to the Local Government and, on receiving such sanction, shall be published in the official Gazette, and shall thereupon have the force of law.



All rules and orders hitherto made which would have been valid had they been made under this Act shall be deemed to have had the force of law from the date on which they were made, and shall continue to have such force until they are rescinded by rules made under this Act; and no suit or other proceeding shall be maintained or continued against any person for the disposal by destruction or otherwise of any records, books, or papers, in accordance with any such rules or orders.

Validation of destruction of documents hitherto.

Bar of suits.

#### STATEMENT OF OBJECTS AND REASONS.

The object of this Bill (which owes its origin to a difficulty felt in the High Court at Bombay) is to give the various High Courts power to dispose of the masses of useless records which, from day to day, are accumulating in these Courts and in the Courts subordinate to them. Legislation is necessary to give this power, as the documents proposed to be destroyed are, in some cases at all events, private property. The various local legislatures might no doubt provide for the Courts

within their territories respectively, but as there would still remain certain Provinces for which none of those legislatures could provide, and as it seems desirable to have one general law applicable to the whole of India, the Government of India have taken the subject into their own hands.

In addition to the power given to the High Courts to make rules for themselves and the Courts subordinate to them, the High Courts at Calcutta, Madras, and Bombay, have been empowered to make rules in the case of the Courts for the relief of Insolvent Debtors in these towns respectively; for the latter Courts, as at present constituted, are neither divisions of the High Courts nor Courts subordinate to the High Courts, though presided over by Judges of the High Court, and subject to rules and regulations made by that Court.

WHITLEY STOKES.

SIMLA, the 20th September 1878.

D. FITZPATRICK,

Secy. to the Govt. of India,  
Legislative Department.



# The Calcutta Gazette.

WEDNESDAY, NOVEMBER 20, 1878.

## PART VI.

### Bill of the India Council.

GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 6th November 1878, and was referred to a Select Committee:—

No. 10 of 1878.

*A Bill to amend the Pleaders, Mukhtárs and Revenue Agents Act, 1865.*

Whereas it is expedient to empower certain Local Governments to extend to the territories administered by them respectively such portions of the Pleaders, Mukhtárs and Revenue Agents Act, 1865, as the said Local Governments may think fit, and for that purpose to amend the said Act in manner as hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called "The Pleaders, Mukhtárs and Revenue Agents Act, 1878;" and it shall come into force at once.

2. To the definition of "Local Government" in section 2 of the said Act the words "and includes a Chief Commissioner" shall be added.

3. For the last twenty-eight words of section 47 of the said Act the following shall be substituted:—

"and any other Local Government may, from time to time, by notification in the official Gazette, extend all or any of the provisions of this Act to all or any of the territories for the time being under its administration."

4. For section 48 of the said Act the following section shall be substituted:—

"48. On and from the date on which any of the provisions of this Act are extended to any territory under section forty-seven, so much of the enactments in force in such territory as is inconsistent with any of the provisions so extended shall be repealed."

#### STATEMENT OF OBJECTS AND REASONS.

Section 47 of Act XX of 1865 (*an Act to amend the law relating to Pleaders and Mukhtárs*) provides that the Act shall take effect in the Lower Provinces and North-Western Provinces of Bengal on the 1st January 1866, "and may be extended by any other Local Government to its own territories by notification" at any time. But there is no provision empowering a Local Government to extend a portion of the Act to its territories. The Government of Madras now desires to extend the Act to its territories, omitting the provisions relating to Agents in proceedings before the Revenue authorities; and as it appears expedient to the Government of India that Local Governments should have power to extend to all or any portion of their territories such portion of the Act as they may think fit, the present Bill has been prepared to confer that power on them.

SIMLA; } WHITLEY STOKES.  
12th October 1878.

D. FITZPATRICK,  
Secy. to the Govt. of India,  
Legislative Department.